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STATUTORY INSTRUMENTS

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**2009 No. 1967**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 3) Regulations 2009**

*Made* - - - - - *21st July 2009*  
*Laid before the House of*  
*Commons* - - - - - *22nd July 2009*  
*Coming into force* *15th August 2009*

**THE VALUE ADDED TAX (AMENDMENT)  
(NO. 3) REGULATIONS 2009**

1. Citation and commencement
2. Amendment of the Value Added Tax Regulations 1995
3. Amendment of Part 11 of the Regulations (time of supply and time of acquisition)
4. In regulation 93(15), after “Taxes Act” insert “; but this...
5. After regulation 93(15) insert— (16) For the purposes of this...
6. For paragraph (4) of regulation 94B substitute—
7. Amendment of Part 23 of and Schedule 1 to the Regulations (refunds to “do-it-yourself” builders)
8. After regulation 201 insert— The relevant form for the purposes of a claim is—...
9. In Schedule 1, for the form numbered 11 (VAT refunds...  
Signature

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SCHEDULE —  
Form No. 11A: VAT  
refunds for DIY  
housebuilders - Claim  
form for new houses  
Form No. 11B: VAT  
refunds for DIY  
housebuilders - Claim  
form for conversions

Explanatory Note