
STATUTORY INSTRUMENTS

2009 No. 2978

The Value Added Tax (Amendment) (No. 4) Regulations 2009

3. In regulation 25 (making of returns)—

(a) in paragraph (1)—

(i) for “on the form numbered 4 in Schedule 1 to these Regulations (“Form 4”)” substitute “in the manner prescribed in regulation 25A”,

(ii) for “signed by him” substitute “signed by that person or by a person authorised to sign on that person’s behalf”,

(iii) for “true” substitute “correct”;

(b) in paragraph (4)—

(i) for “on the form numbered 5 in Schedule 1 to these Regulations (“Form 5”)” substitute “in the manner prescribed in regulation 25A”,

(ii) for “signed by him” substitute “signed by that person or by a person authorised to sign on that person’s behalf”,

(iii) for “true” substitute “correct”; and

(c) omit paragraphs (4A) to (4M).