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STATUTORY INSTRUMENTS

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**2009 No. 820**

**The Value Added Tax (Amendment) (No. 2) Regulations 2009**

**Citation and commencement**

**9.** In regulation 107B—

(a) in paragraph (1)—

(i) at the beginning insert “Other than where input tax falls to be attributed under regulation 101(8) or regulation 107(1)(b) or (c),”,

(ii) for “regulation 107(1)(a)” substitute “regulation 107(1)(a) or (d)”, and

(b) in paragraph (2)(b)—

(i) for “regulation 107(1)(c)” substitute “regulation 107(1)(g)”,

(ii) after “longer period” insert “or the return for the last prescribed accounting period in the longer period if applicable”.