
STATUTORY INSTRUMENTS

2012 No. 1899

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 2) Regulations 2012

Made - - - - 18th July 2012

Laid before the House of

Commons - - - 19th July 2012

Coming into force in accordance with regulation 2

**THE VALUE ADDED TAX (AMENDMENT)
(NO. 2) REGULATIONS 2012**

1. Citation and commencement
2. (1) Regulations 1, 2, 3, 9 and 17 come into...
3. Amendment to the Value Added Tax Regulations 1995
4. In regulation 2— (a) in the definition of “registered person”...
5. Electronic communication
6. Registration and notification
7. General amendments
8. In regulation 10(1) (VAT representatives)— (a) for “on the form...
9. After regulation 15A, insert— Change of liability: anti-forestalling invoices
(1) Where— (a) an anti-forestalling charge is due under Schedule...
10. For regulation 22(2)(a) (EC sales statements: submission of statements)
substitute—...
11. For regulation 22A(2)(a) substitute — (a) made in the form...
12. For regulation 22C(3)(a) substitute— (a) be made in the form...
13. In regulation 25 (making of returns)— (a) in paragraph (1)(b),...
14. In regulation 25A — (a) in paragraph (2), for “on...
15. In regulation 34 (correction of errors), in paragraph (3) for...
16. In regulation 99 (input tax and partial exemption: interpretation of...
17. After regulation 113 (adjustments to the deduction of input tax...
18. In regulation 145B(1) (fiscal warehousing: certificates), for “in the form...
19. In regulation 145C (fiscal warehousing: certificates connected with services
in...
20. In regulation 191(1) (repayments to third country traders: method of...
21. For regulation 201A (refunds to “do-it-yourself” builders: relevant form)
substitute—...
22. In regulation 203 (flat-rate scheme for farmers: flat-rate scheme), in...
23. In regulation 204(c) (flat-rate scheme for farmers: admission to the...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

24. In regulation 205 (flat-rate scheme for farmers: certification), after “1”...
25. In regulation 206(1)(f) (flat-rate scheme for farmers: cancellation of certificates)...
26. In regulation 208(a) (flat-rate scheme for farmers: further certification) after...
27. Omit Schedule 1.
Signature
Explanatory Note