
STATUTORY INSTRUMENTS

2012 No. 1899

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

Amendment to the Value Added Tax Regulations 1995

4. In regulation 2—

- (a) in the definition of “registered person” in paragraph (1), after “1,” insert “1A,”;
- (b) in paragraph (3) for “prescribed in Schedule 1 to these Regulations” substitute “specified in a notice published by the Commissioners”.