

---

STATUTORY INSTRUMENTS

---

**2012 No. 33**

**The Value Added Tax (Amendment) Regulations 2012**

**Citation, commencement and effect**

2. These Regulations come into force on 1st April 2012 and have effect in relation to returns required by regulation 25 of the Value Added Tax Regulations 1995<sup>(1)</sup> made for any prescribed accounting period which commences on or after that date.

---

<sup>(1)</sup> S.I. 1995/2518; regulation 25 was amended by S.I. 2000/258, 2000/794, 2004/1675 and 2009/2978.