
STATUTORY INSTRUMENTS

2019 No. 1048

The Value Added Tax (Amendment) Regulations 2019

Amendment of the Value Added Tax Regulations 1995

9. In regulation 38A—
- (a) in paragraph (2)—
 - (i) for “Paragraphs (5) and (6) of regulation 38 shall apply”, substitute “Paragraph (5) of regulation 38 applies”; and
 - (ii) for “they apply” substitute “it applies”; and
 - (b) at the end of paragraph (3), after “regulations 34 and 35”, insert “except insofar as there is an error arising from a failure to make any entry required by this regulation”.