tatus:	This is the	original	version	(as it was	originally made).	This
item of	legislation	is curren	ıtlv onlv	available	in its original form	nat.

STATUTORY INSTRUMENTS

1997 No. 1086

The Value Added Tax (Amendment) Regulations 1997

11. In regulation 166(1), after the words "on his return", there shall be added the following "for the prescribed accounting period in which he becomes entitled to make the claim or, subject to regulation 165A, any later return".