
STATUTORY INSTRUMENTS

2009 No. 1967

The Value Added Tax (Amendment) (No. 3) Regulations 2009

Amendment of Part 23 of and Schedule 1 to the Regulations (refunds to “do-it-yourself” builders)

8. After regulation 201 insert—

“**201A.** The relevant form for the purposes of a claim is—

- (a) Form 11A in Schedule 1 to these Regulations where the claim relates to works described in section 35(1A)(a) or (b) of the Act⁽¹⁾;
- (b) Form 11B in Schedule 1 to these Regulations where the claim relates to works described in section 35(1A)(c) of the Act.”.

⁽¹⁾ Section 35 was amended by section 30 of the Finance Act 1996 (c. 8) and S.I. 2001/2305.