STATUTORY INSTRUMENTS

2012 No. 1899

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

General amendments

20. In regulation 191(1) (repayments to third country traders: method of claiming)-

- (a) in sub-paragraph (a), for "the form numbered 9 in Schedule 1 to these Regulations" substitute "the form specified in a notice published by the Commissioners"; and
- (b) in sub-paragraph (b)(i), for "the form numbered 10 in Schedule 1 to these Regulations" substitute "the form specified in a notice published by the Commissioners".