
STATUTORY INSTRUMENTS

2020 No. 1545

The Value Added Tax (Miscellaneous Amendments,
Northern Ireland Protocol and Savings and
Transitional Provisions) (EU Exit) Regulations 2020

Part 2

Amendment of secondary legislation relating to value added tax

Part 5 (accounting payment and records)

- 45.** In regulation 25(1) (making of returns)—
- (a) in paragraph (1)(b), for “and 3A” substitute “, 3A and 9ZC”;
 - (b) in paragraph (4)(b), after “Schedule 3” insert “or Schedule 9ZC”.

(1) Relevantly amended by [S.I. 2000/794](#), [2012/1899](#) and [2019/59](#). The amendment made by the last-named instrument is not yet in force and is omitted by this instrument.