

# FILING INSTRUCTIONS

## RELEASE 1

Below are the filing instructions for **Release 1** of *Value Added Tax Commentary & Analysis*. Please remove and discard the specified old pages and insert the new ones as indicated below.

Remember to look at the illustrated filing guide at the end of the Service Information section if you have any difficulty filing in the new pages.

The checklist (which you will find behind these filing instructions) contains a complete list of pages your looseleaf should contain after you have filed this release.

For the most up-to-date version of these filing instructions, please visit the subscriber information page at [www.sweetandmaxwell.co.uk](http://www.sweetandmaxwell.co.uk).

## VOLUME 1

	<i>Remove old pages</i>	<i>Insert new pages</i>
<b>Preliminary pages</b>		
	—	Filing Instructions-1 – Filing Instructions 2
	Checklist-1 – Checklist-2	Checklist-1 – Checklist-2
	Pre-003 – Pre-008	Pre-003 – Pre-008
	Pre-013 – Pre-014	Pre-013 – Pre-014
<b>Service Information</b>		
	SI-001 – SI-002	SI-001 – SI-002
	SI-007 – SI-008	SI-007 – SI-008
<b>Tables</b>		
	Cases-01 – Cases-36	Cases-01 – Cases-40
	Statutes-01 – Statutes-8	Statutes-1 – Statutes-10
	SIs-01 – SIs-08	SIs-01 – SIs-10
<b>PART 2: THE INTERNAL SYSTEM</b>		
	Part 2: Contents/1 –	Part 2: Contents/1 –
	Part 2: Contents/2	Part 2: Contents/2
	10-001 – 10-002	10-001 – 10-058
<b>PART 4: SPECIAL SECTORS</b>		
	Part 4: Contents/1 –	Part 4: Contents/1 –
	Part 4: Contents/2	Part 4: Contents/2
	16-001 – 16-002	16-001 – 16-062
	17-001 – 17-002	17-001 – 17-030

*Remove old pages*

*Insert new pages*

**PART 5: ACCOUNTING AND ENFORCEMENT**

26-001 – 26-038

26-047 – 26-048

26-001 – 26-038/2

26-047 – 26-048

**Index**

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Index-01 – Index-26

**You have now finished filing Release 1**