
STATUTORY INSTRUMENTS

1989 No. 2259

VALUE ADDED TAX

**The Value Added Tax (“Do-It-Yourself”
Builders) (Refund of Tax) Regulations 1989**

Made - - - - 4th December 1989
Laid before the House of
Commons - - 11th December 1989
Coming into force 1st January 1990

**THE VALUE ADDED TAX (“DO-IT-YOURSELF”
BUILDERS) (REFUND OF TAX) REGULATIONS 1989**

1. Citation and commencement
2. Interpretation
3. Method and time for making claim
4. Revocation
Signature

SCHEDULE —

Explanatory Note