
STATUTORY INSTRUMENTS

2023 No. 1201

VALUE ADDED TAX

The Value Added Tax (Refunds to “Do-It-Yourself” Builders) (Amendment of Method and Time for Making Claims) Regulations 2023

| | | |
|---|---------|---------------------------|
| <i>Made</i> | - - - - | <i>10th November 2023</i> |
| <i>Laid before the House of Commons</i> | - - | <i>13th November 2023</i> |
| <i>Coming into force</i> | | <i>5th December 2023</i> |

THE VALUE ADDED TAX (REFUNDS TO “DO-IT-YOURSELF” BUILDERS) (AMENDMENT OF METHOD AND TIME FOR MAKING CLAIMS) REGULATIONS 2023

1. Citation, commencement and effect
 2. Amendments to the Value Added Tax Regulations 1995
- Signature
Explanatory Note