
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART XIXB

REPAYMENT OF INPUT TAX WHERE CONSIDERATION NOT PAID

[^{F1}Application

172F. This Part applies where the supply in relation to which a person has claimed credit for input tax was made on or after 1st January 2003.]

Textual Amendments

F1 Pt. 19B inserted (1.1.2003) by [The Value Added Tax \(Amendment\) \(No. 4\) Regulations 2002 \(S.I. 2002/3027\)](#), regs. 1, **8**

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 172F.