
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART VA

REIMBURSEMENT ARRANGEMENTS

[^{F1}Repayments to the Commissioners

[^{F2}43D]. The claimant shall, without prior demand, make any repayment to the Commissioners that he is required to make by virtue of [^{F3}regulation 43C(d) and (e)] above within 14 days of the expiration of the period of 90 days referred to in [^{F4}regulation 43C(a)] above.]

Textual Amendments

- F1** Pt. 5A inserted (11.2.1998) by [The Value Added Tax \(Amendment\) Regulations 1998 \(S.I. 1998/59\)](#), regs. 1, **2**
- F2** Regs. 37A-37H renumbered as regs. 43A-43H (1.4.1999) by [The Value Added Tax \(Amendment\) Regulations 1999 \(S.I. 1999/438\)](#), regs. 1, **3**
- F3** Words in reg. 43D substituted (1.4.1999) by [The Value Added Tax \(Amendment\) Regulations 1999 \(S.I. 1999/438\)](#), regs. 1, **6(a)**
- F4** Words in reg. 43D substituted (1.4.1999) by [The Value Added Tax \(Amendment\) Regulations 1999 \(S.I. 1999/438\)](#), regs. 1, **6(b)**

Status:

Point in time view as at 01/04/1999. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 43D.