

STATUTORY INSTRUMENTS

**1995 No. 2518**

The Value Added Tax Regulations 1995

[<sup>F1</sup>PART VA

REIMBURSEMENT ARRANGEMENTS

[<sup>F1</sup>Production of records

[<sup>F2</sup>43F].—(1) Where a claimant is given notice in accordance with paragraph (2) below, he shall, in accordance with such notice produce to the Commissioners, or to an officer of theirs, the records that he is required to keep pursuant to [<sup>F3</sup>regulation 43E] above.

(2) A notice given for the purposes of paragraph (1) above shall—

- (a) be in writing;
- (b) state the place and time at which, and the date on which the records are to be produced; and
- (c) be signed and dated by the Commissioners, or by an officer of theirs,

and may be given before or after, or both before and after the Commissioners have [<sup>F4</sup>paid][<sup>F4</sup>credited] the relevant amount to the claimant.]

**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. 43F(1) substituted (1.4.1999) by [The Value Added Tax \(Amendment\) Regulations 1999 \(S.I. 1999/438\)](#), regs. 1, 7
- F4** Word in reg. 43F(2) substituted (1.9.2005 in relation to claims made under 1994 c. 23, s. 80 on or after that date) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2005 \(S.I. 2005/2231\)](#), regs. 1(2), 7

**Changes to legislation:**

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