
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART VA

REIMBURSEMENT ARRANGEMENTS

[^{F1}Reimbursement arrangements made before 11th February 1998

[^{F2}43H]. [^{F3}Reimbursement arrangements made by a claimant before 11th February 1998 shall not be disregarded for the purposes of section 80(3) of the Act if, not later than 11th March 1998—

- (a) he includes in those arrangements (if they are not already included) the provisions described in [^{F4}regulation 43C] above; and
- (b) gives the undertakings described in [^{F5}regulation 43G] 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** Reg. 43H omitted (1.9.2005 in relation to claims made under 1994 c. 23, s. 80 on or after that date) by virtue of [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2005 \(S.I. 2005/2231\)](#), regs. 1(2), **9**
- F4** Words in reg. 43H(a) substituted (1.4.1999) by [The Value Added Tax \(Amendment\) Regulations 1999 \(S.I. 1999/438\)](#), regs. 1, **9(a)**
- F5** Words in reg. 43H(b) substituted (1.4.1999) by [The Value Added Tax \(Amendment\) Regulations 1999 \(S.I. 1999/438\)](#), regs. 1, **9(b)**

Changes to legislation:

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