
STATUTORY INSTRUMENTS

2005 No. 2231

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 2) Regulations 2005

<i>Made</i> - - - -	<i>9th August 2005</i>
<i>Laid before the House of Commons</i> - -	<i>10th August 2005</i>
<i>Coming into force</i>	<i>1st September 2005</i>

**THE VALUE ADDED TAX (AMENDMENT)
(NO. 2) REGULATIONS 2005**

1. Citation, commencement and effect
 2. Credit for, or repayment of, overstated or overpaid VAT
 3. In regulation 43A— (a) in the definition of “claim”—
 4. In regulation 43B, for “repayment” substitute “crediting”.
 5. In regulation 43C— (a) in paragraph (a), for “repayment” substitute...
 6. For regulation 43D substitute— Notifications and repayments to the Commissioners...
 7. In paragraph (2) of regulation 43F, for “paid” substitute “credited”....
 8. In paragraph (2) of regulation 43G— (a) in sub-paragraph (b),...
 9. Omit regulation 43H.
 10. Goods subject to warehousing regime: place of supply
- Signature
Explanatory Note