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STATUTORY INSTRUMENTS

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**2023 No. 1201**

**The Value Added Tax (Refunds to “Do-It-Yourself” Builders) (Amendment of Method and Time for Making Claims) Regulations 2023**

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Value Added Tax (Refunds to “Do-It-Yourself” Builders) (Amendment of Method and Time for Making Claims) Regulations 2023 and come into force on 5th December 2023.

(2) These Regulations have effect in relation to claims made on or after 5th December 2023.