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*Status: Point in time view as at 01/01/2010. This version of this provision has been superseded.*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 173S. (See end of Document for details)*

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## STATUTORY INSTRUMENTS

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# 1995 No. 2518

## The Value Added Tax Regulations 1995

### PART XX

#### REPAYMENTS TO COMMUNITY TRADERS

**[<sup>F1</sup> Relevant period applicable to any VAT for which repayment is claimed**

**173S.** The relevant period applicable to any VAT for which repayment is claimed in this Part is the period which—

- (a) commences on the day when the Commissioners receive the repayment application in respect of the VAT claimed, and
- (b) ends 4 months after that day unless the end of that period is determined in accordance with regulations 173T or 173U.]

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**Textual Amendments**

**F1** Regs. 173A-173X inserted (1.1.2010) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), regs. 1, **12** (with reg. 18)

**Status:**

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**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 173S.