
STATUTORY INSTRUMENTS

1987 No. 2015

VALUE ADDED TAX

**The Value Added Tax (Repayments to
Third Country Traders) Regulations 1987**

Made - - - - 25th November 1987
Laid before the House of
Commons - - 3rd December 1987
Coming into force 31st December 1987

**THE VALUE ADDED TAX (REPAYMENTS TO
THIRD COUNTRY TRADERS) REGULATIONS 1987**

1. Citation and commencement
2. Interpretation
3. Repayments of tax
4. Tax representatives
5. Persons to whom these Regulations apply
6. Supplies and importations to which these Regulations apply
7. Tax which will not be repaid
8. Method of claiming
9. Time within which a claim must be made
10. Treatment of claim and repayment claimed
11. For the purposes of section 40(1)(c) of the Act (provisions...
Signature

SCHEDULE —

Form No. 1

Form No. 2

Explanatory Note