
STATUTORY INSTRUMENTS

1987 No. 2015

VALUE ADDED TAX

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

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

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 23 of the Value Added Tax Act 1983⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Regulations:

⁽¹⁾ 1983 c. 55; section 23 was amended by paragraph 2 of Schedule 2 to the Finance Act 1987 (c. 16).