
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XX

REPAYMENTS TO COMMUNITY TRADERS

Interpretation of Part XX

173. —

(1) In this Part—

^{F1} ...

“claimant” means a person making a claim under this Part or a person on whose behalf such a claim is made;

[^{F2}“claimant’s member State” means the member State in which the claimant is established;]

^{F1} ...

[^{F2}“principal VAT Directive” means Council Directive [2006/112/EC](#);]

[^{F2}“refund Directive” means Council Directive [2008/9/EC](#);]

[^{F2}“repayment period” means a period of time falling within one of the periods described in regulation 173G;]

[^{F2}“repayment year” means the period of 12 calendar months commencing on 1st January.]

[^{F3}(2) For the purposes of this Part, a person (P) is treated as being established in a country if—

(a) P has there a business establishment or some other fixed establishment from which business transactions are effected; or

(b) P’s usual place of residence is there where P has no such establishment as is described in sub-paragraph (a) above in that country or elsewhere.]

(3) For the purposes of this Part—

(a) a person carrying on business through a branch or agency in any country is treated as having there an establishment from which business transactions are effected, ^{F4}...

(b) “usual place of residence”, in relation to a body corporate, means the place where it is legally constituted.

[^{F5}(c) a reference to Article 170 of the principal VAT Directive is a reference to that Article—

(i) as amended by Article 2(3) of the Council Directive [2008/8/EC](#), and

(ii) as applied in the claimant’s member State;

(d) a reference to Article 214 of the principal VAT Directive is a reference to that Article—

(i) as amended by Article 2(8) of Council Directive [2008/8/EC](#), and

(ii) as applied in the claimant’s member State;

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- (e) a reference to any other Article in the principal VAT Directive or to any Article in the refund Directive is a reference to such Article as applied in the claimant's member State; and
- (f) a reference to Council Regulation (EC) No 1798/2003 is a reference to that Regulation as amended by Council Regulations (EC) No 885/2004, (EC) No 1791/2006, (EC) No 143/2008 and (EC) No 37/2009.]

Textual Amendments

- F1** Words in [reg. 173\(1\)](#) omitted (1.1.2010) by virtue of [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), regs. 1, **11(a)(i)** (with [reg. 18](#))
- F2** Words in [reg. 173\(1\)](#) inserted (1.1.2010) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), regs. 1, **11(a)(ii)** (with [reg. 18](#))
- F3** [Reg. 173\(2\)](#) substituted (1.1.2010) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), regs. 1, **11(b)** (with [reg. 18](#))
- F4** Word in [reg. 173\(3\)\(a\)](#) omitted (1.1.2010) by virtue of [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), regs. 1, **11(c)(i)** (with [reg. 18](#))
- F5** [Reg. 173\(3\)\(c\)-\(f\)](#) inserted (1.1.2010) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), regs. 1, **11(c)(ii)** (with [reg. 18](#))

Commencement Information

- I1** [Reg. 173](#) in force at 20.10.1995, see [reg. 1](#)

[^{F6}Repayments of VAT

173A.—(1) The Commissioners shall make a repayment of VAT described in regulation 173B in accordance with this Part if—

- (a) the VAT is incurred in the repayment period covered by a repayment application;
- (b) the claimant is a person to whom this Part applies;
- (c) the claimant makes a claim for repayment of the VAT in accordance with this Part; and
- (d) the Commissioners are satisfied that the claimant is entitled to the repayment.

(2) Where—

- (a) a repayment application covering a repayment period has been submitted in accordance with this Part; and
- (b) a claim for repayment of VAT incurred in the repayment period covered by that repayment application is omitted from the repayment application,

the claim for repayment of that VAT may be made by means of a repayment application covering a later repayment period falling within the repayment year in which the VAT was incurred.

173B.—(1) The VAT referred to in regulation 173A is VAT charged on—

- (a) an importation of goods by the claimant from a place outside the member States; and
- (b) supplies of goods or services made to the claimant in the United Kingdom if that VAT would be input tax of the claimant if the claimant were a taxable person.

(2) A claim for repayment may not be made in respect of VAT charged on—

- (a) an importation of goods in respect of which the VAT charged is eligible for other relief;

- (b) a supply or importation of goods which the claimant has removed or intends to remove to another member State, or which the claimant has exported or intends to export to a place outside the member States;
 - (c) a supply or importation of goods or a supply of services which the claimant has used or intends to use for the purpose of any supply by the claimant in the United Kingdom other than a supply described in regulation 173E(b)(i), (ii) or (iii);
 - (d) a supply or importation of goods or a supply of services which if made to a taxable person would be excluded from credit under section 25 of the Act (payment of VAT by reference to accounting periods and credit for input tax against output tax); or
 - (e) a supply or importation of goods or a supply of services to a travel agent which is for the direct benefit of a traveller other than the travel agent or the travel agent's employee.
- (3) In this regulation "travel agent" includes a tour operator and any person who purchases and re-supplies services of a kind enjoyed by travellers.

173C.—(1) This regulation applies to VAT charged on the goods or services described in regulation 173B(1) which—

- (a) are not goods or services described in regulation 173B(2); and
- (b) are used by the claimant both for transactions—
 - (i) giving rise to a right of deduction as required by Articles 168, 169 and 170 of the principal VAT Directive, and
 - (ii) transactions that do not give rise to a right of deduction.

(2) The VAT to which this regulation applies is repayable only to the extent of the deductible proportion of that VAT.

(3) The deductible proportion of any VAT is the proportion of that VAT that the claimant would be entitled to deduct in accordance with Articles 173, 174 and 175 of the principal VAT Directive if the VAT were chargeable in the claimant's member State.

173D.—(1) This regulation applies where—

- (a) a claim ("the original claim") for repayment of VAT to the extent of the deductible proportion of that VAT described in regulation 173C has been made; and
- (b) the deductible proportion used in making the claim was determined on a provisional basis as described in Article 175(2) of the principal VAT Directive.

(2) Where the amount of VAT claimed in the original claim is less than the VAT that would have been repayable if the deductible proportion had been determined by reference to the final proportion described in Article 175(3) of the principal VAT Directive, the VAT representing the difference between the two amounts may be claimed by means of a repayment application submitted during the adjustment year as if that VAT had been incurred during the repayment period covered by that repayment application.

(3) Where the amount of VAT claimed in the original claim is more than the VAT that would have been repayable if the deductible proportion had been determined by reference to the final proportion described in Article 175(3) of the principal VAT Directive, the VAT representing the difference between the two amounts must be repaid to the Commissioners—

- (a) by way of adjustment of a repayment claim made by means of a repayment application submitted in the adjustment year, or
- (b) if no repayment claim is made as described in sub-paragraph (a) above, the payment back to the Commissioners must be made pursuant to a declaration submitted using the electronic portal set up by the claimant's member State for the purpose of facilitating

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repayments of VAT in accordance with the refund Directive before the expiry of the adjustment year.

(4) In this regulation “adjustment year” means the repayment year beginning immediately after the repayment year in which the repayment period of the original claim occurred or would have occurred if the original claim had been made in respect of the repayment period when the VAT was incurred.

Textual Amendments

F6 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)

Persons to whom this Part applies

173E. This Part applies to a person who is established in and who carries on business in a member State other than the United Kingdom for the whole of a repayment period other than a person who—

- (a) is established in the United Kingdom during any part of the repayment period;
- (b) makes supplies in the United Kingdom of goods or services during any part of the repayment period other than—
 - (i) transport of freight outside the United Kingdom or to or from a place outside the United Kingdom or services ancillary thereto,
 - (ii) services where the VAT on the supply is payable solely by the person to whom the services are supplied in accordance with the provisions of section 8 of the Act (reverse charge on supplies received from abroad), and
 - (iii) goods where the VAT on the supply is payable solely by the person to whom they are supplied as provided for in section 9A (reverse charge on gas and electricity supplied by persons outside the United Kingdom) or 14 (acquisitions from persons belonging in other member States) of the Act;
- (c) during any part of the repayment period, does not undertake or intend to undertake transactions in the member State where that person is established which afford that person a right of deduction in accordance with Articles 168 and 169 of the principal VAT Directive as applied in the member State where that person is established;
- (d) makes or intends to make supplies in the repayment period upon which VAT was not or would not be charged by virtue of their being within the exemption afforded to small enterprises under Articles 284, 285, 286 and 287 of the principal VAT Directive as applied in the member State in which that person is established; or
- (e) makes or intends to make supplies in the repayment period which are covered by the flat-rate scheme for farmers provided for in Articles 295 to 305 of the principal VAT Directive as applied in the member State in which that person is established.

Textual Amendments

F6 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)

Time when VAT is incurred

173F.—(1) Paragraphs (2) to (4) below apply for determining the time when VAT is incurred for the purposes of a claim under this Part.

(2) VAT charged on the importation of goods is treated as incurred at the time when the VAT becomes chargeable.

(3) Where a supply of goods or services is treated as made at or before the time when the VAT invoice relating to it is issued, the VAT on that supply will be treated as incurred at the time when the VAT invoice is issued.

(4) Where a supply of goods or services is treated as made after the time when the VAT invoice relating to it is issued, the VAT will be treated as incurred at the time when the supply is treated as made.

Textual Amendments

F6 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)

Repayment period

173G. A repayment period may be for a period of time covering—

- (a) a repayment year;
- (b) three or more consecutive months occurring wholly within a repayment year; or
- (c) the remainder of a repayment year where the period commences after 30th September in that year.

Textual Amendments

F6 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)

Minimum total claim for a repayment period

173H.—(1) A claim for a repayment period must not be made unless the total amount claimed for the period is equal to or exceeds the minimum amount specified in paragraph (2) below.

(2) The minimum amount specified for a repayment period is—

- (a) £35 in respect of the repayment period described in regulation 173G(a);
- (b) £295 in respect of the repayment period described in regulation 173G(b); and
- (c) £35 in respect of the repayment period described in regulation 173G(c).

Textual Amendments

F6 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)

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Requirements for a claim for repayment of VAT

173I. A claim for repayment of VAT under this Part must be made by means of a repayment application that—

- (a) is addressed to the United Kingdom;
- (b) contains the information required in regulations 173L and 173M completed in the English language;
- (c) is submitted at any time before the day specified in regulation 173P using the electronic portal set up by the claimant’s member State for the purpose of facilitating repayments of VAT in accordance with the refund Directive.

173J. Where a claim for repayment of VAT under this Part comprises or includes a claim made in respect of a supply or importation described in regulation 173K, copies of such documentary evidence of an entitlement to deduct VAT as could be required of a taxable person claiming deduction of input tax in accordance with regulation 29 (requirements in connection with making claims for deduction of input tax) must be submitted using the electronic portal described in regulation 173I(c) at the same time as the repayment application in respect of that VAT.

173K. The supplies or importations referred to in regulation 173J are—

- (a) a supply of goods or services of a value equal to or exceeding £750;
- (b) an importation of goods of a value equal to or exceeding £750; and
- (c) a supply or importation of fuel of a value equal to or exceeding £200.

Textual Amendments

F6 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)

Contents of a repayment application

173L.—(1) A repayment application must contain the following information—

- (a) the claimant’s name and full address;
- (b) an address for contact by electronic means;
- (c) a description of the claimant’s business activity for which the goods or services were acquired by reference to the appropriate harmonised code contained in revision 2 of the common statistical classification of economic activities referred to as “NACE Rev. 2” established by the European Parliament and Council Regulation [\(EC\) No 1983/2006](#);
- (d) the repayment period covered by the application;
- (e) a declaration that the claimant has made no supply falling within paragraph (2) below during any part of the repayment period;
- (f) the VAT identification number or tax reference number by which the claimant is identified for VAT purposes in the claimant’s member State in accordance with Articles 214, 239 or 240 of the principal VAT Directive;
- (g) the details of the bank account to which the claimant requests the Commissioners to repay the VAT claimed; and
- (h) the information described in regulation 173M in relation to every importation of goods or supply in respect of which repayment of VAT charged thereon is claimed in the repayment application.

(2) A supply is within this paragraph if it is a supply of goods or services made in the United Kingdom other than a supply mentioned in regulation 173E(b)(i), (ii) or (iii).

173M. In respect of every importation of goods or supply in respect of which repayment of VAT charged thereon is claimed, a repayment application must contain the following information—

- (a) the full name and address of the supplier;
- (b) except in the case of an importation of goods, the registration number of the supplier and the prefix “GB” or such other prefix by which the United Kingdom is identified in accordance with the requirements of Article 215 of the principal VAT Directive;
- (c) the date of issue of, and the unique sequential number identifying, the document authenticated or issued by a proper officer in respect of the importation of goods or the VAT invoice issued in respect of the supply;
- (d) the value of the supply or of the imported goods (expressed in sterling) as determined under the Act but excluding the VAT chargeable on the supply or importation;
- (e) the amount (expressed in sterling) of VAT chargeable on the supply or importation;
- (f) the amount of VAT on the supply or importation eligible for repayment under this Part expressed in sterling;
- (g) where applicable, the fraction described in regulation 173N, expressed as a percentage; and
- (h) the nature of goods and services acquired, described in accordance with regulation 173O.

173N. The fraction referred to in regulation 173M(g) is the fraction described in Article 174(1) of the principal VAT Directive that would determine the deductible proportion of the VAT that the claimant would be entitled to deduct in accordance with Articles 173, 174 and 175 of that Directive if the VAT were chargeable in the claimant’s member State.

173O.—(1) The nature of the goods or services in respect of which repayment of VAT under this Part is claimed must be described by reference to—

- (a) the harmonised numerical codes in paragraph (2) below; and
- (b) where paragraph (3) below applies, the harmonised numerical codes for the goods and services concerned referred to in paragraph (4) below.

(2) The harmonised numerical codes referred to in paragraph (1) above are—

- (a) code 1 in respect of fuel;
- (b) code 2 in respect of hiring of means of transport;
- (c) code 3 in respect of expenditure relating to means of transport (other than the goods and services referred to by codes 1 and 2);
- (d) code 4 in respect of road tolls and road user charges;
- (e) code 5 in respect of travel expenses, such as taxi fares and public transport fares;
- (f) code 6 in respect of accommodation;
- (g) code 7 in respect of food, drink and restaurant services;
- (h) code 8 in respect of admissions to fairs and exhibitions;
- (i) code 9 in respect of expenditures on luxuries, amusements and entertainment;
- (j) code 10 in respect of other goods and services.

(3) This paragraph applies where the goods or services in respect of which repayment of VAT under this Part is claimed fall within any of the descriptions of goods or services represented by such of the harmonised numerical codes contained in the annex to Commission Regulation (EC) No 1174/2009 as listed in paragraph (4) below.

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(4) The harmonised numerical codes referred to in paragraph (3) above are codes 1.6, 2.2, 2.4, 2.5.1, 2.5.2, 2.6.1, 2.6.2, 2.7, 2.9.1, 2.9.2, 3.2.1, 3.2.2, 3.2.3, 3.4.1, 3.4.2, 3.5.1, 3.5.2, 3.6.1, 3.6.2, 3.7.1, 3.7.2, 3.8.1, 3.8.2, 3.9, 3.10, 3.12, 5.1, 5.2, 5.3.1, 5.3.2, 6.1, 6.2, 6.4.1, 6.4.2, 6.6, 7.1.1, 7.1.2, 7.2.1, 7.2.2, 7.4, 8.1, 8.2, 9.1, 9.2, 9.3.1, 9.3.2, 9.4, 9.5, 9.6, 9.7, 10.1, 10.2, 10.3, 10.4.1, 10.4.2, 10.4.3, 10.5.1, 10.5.2, 10.5.3, 10.6, 10.7, 10.8, 10.9.1, 10.9.2, 10.9.3, 10.9.4, 10.10, 10.11, 10.12, 10.13, 10.14, 10.15, 10.16.1, 10.16.2, 10.16.3, 10.16.4, 10.17.1 and 10.17.2.

(5) Goods or services which fall within harmonised numerical code 10 in paragraph (2)(j) above but which do not fall within any of the harmonised numerical codes specified in paragraph (4) above must be expressly described in addition to their description by reference to harmonised code 10.

Textual Amendments

F6 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)

Day by which a claim under this Part must be made

173P.—(1) [^{F7}Subject to paragraph (1A),] the day before which a repayment application in respect of a repayment period must be submitted in accordance with regulation 173I(c) is 1st October of the repayment year immediately following the repayment year in which the repayment period covered by the repayment application falls.

[^{F8}(1A) A repayment application in respect of a repayment period falling within the repayment year commencing on 1st January 2009 must be submitted in accordance with regulation 173I(c) before 1st April 2011.]

(2) A repayment application will be treated as having been submitted in accordance with regulation 173I(c) only if its submission is successfully recorded by the validation process of the electronic portal described in that regulation.

(3) The time of submission of a repayment application will be conclusively presumed to be the time recorded as such by the electronic portal.

(4) The Commissioners must, by electronic means, notify a claimant of the day on which the claimant's repayment application is received by the Commissioners.

Textual Amendments

F6 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)

F7 Words in reg. 173P(1) inserted (4.1.2011) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2010 \(S.I. 2010/2940\)](#), regs. 1, **6(a)**

F8 Reg. 173P(1A) inserted (4.1.2011) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2010 \(S.I. 2010/2940\)](#), regs. 1, **6(b)**

Notification of entitlement to repayment

173Q.—(1) The Commissioners must notify a claimant whether they are satisfied that the claimant is entitled to repayment of VAT claimed under this Part before the expiry of the relevant period applicable to the VAT in question.

(2) If the Commissioners are not satisfied that the claimant is entitled to repayment of any VAT claimed, they must state their reasons in the notification.

(3) If the Commissioners do not, in relation to any VAT claimed for repayment under this Part, notify a claimant in accordance with paragraph (1) above, they shall be deemed to have refused to make payment of the VAT in question for the purposes of section 83(1)(ha) of the Act (appeals against refusal by the Commissioners to make repayment).

Textual Amendments

F6 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)

Requests for further information or a document

173R.—(1) This regulation applies where, in order for the Commissioners to satisfy themselves whether a claimant is entitled to a repayment of VAT under this Part, information or the production of a document is requested by means of—

- (a) a notice pursuant to Schedule 36 of the Finance Act 2008 (information and inspection powers); or
- (b) a request to the competent authority of another member State in accordance with Council Regulation (EC) No 1798/2003 and Commission Regulation (EC) No 1925/2004.

(2) A request for information or the production of a document made to a claimant or competent authority of a member State must be made by electronic means.

(3) In any other case, a request for information or a document must be made by—

- (a) electronic means if such means are available to the recipient of the request; or
- (b) such other means as are expedient.

(4) A request for information or a document must be made before the expiry of the relevant period applicable to the VAT in question.

(5) There is no limit on the number of requests for information or documents that may be made before the expiry of relevant period applicable to the VAT in question.

(6) The question whether a request for information or the production of a document has been made before the expiry of a relevant period applicable to any VAT shall take account of any extension of the 4-month period mentioned in regulation 173S by virtue of regulations 173T and 173U resulting from a request that has already been made but no account shall be taken of any further extension to the relevant period that would arise if the request in question were to be made.

(7) In this regulation, references to the competent authority of a member State are references to the authorities listed as competent authorities in relation to the member States in Article 2 of Council Regulation (EC) No 1798/2003.

Textual Amendments

F6 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)

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

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- (b) ends 4 months after that day unless the end of that period is determined in accordance with regulations 173T or 173U.

Textual Amendments

F6 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)

Extension of the relevant period by virtue of the making of a request for information or a document

173T.—(1) Where a request for information or the production of a document as described in regulation 173R is made, then, subject to paragraphs (2), (3) and (4) below and regulation 173U, the relevant period applicable to the VAT in question shall end on the expiry of 2 months from the day on which the Commissioners receive the information or document requested.

(2) Where, by virtue of paragraph (1) above, the relevant period applicable to any VAT would end before the expiry of 6 months from the date on which the Commissioners received the repayment application for the VAT in question, the relevant period shall end on the expiry of that 6-month period.

(3) Where, by virtue of paragraph (1) above, the relevant period applicable to any VAT would end after the expiry of 8 months from the day on which the Commissioners received the repayment application for the VAT in question, the relevant period shall end on the expiry of that 8 month period.

(4) Where the Commissioners do not receive the information or a document requested before the expiry of 1 month from the date on which the request reaches the intended recipient of it, the end of the relevant period shall be determined in accordance with this regulation as if the Commissioners had received the requested information or document upon the expiry of that 1-month period.

Textual Amendments

F6 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)

Extension of the relevant period where more than one request for information or a document is made in relation to the same VAT

173U.—(1) This regulation applies to determine the end of the relevant period applicable to any VAT where more than one request for information or the production of a document as described in regulation 173R is made in relation to that VAT.

(2) Where the requests are—

- (a) made on different days; or
- (b) received by the recipients of the requests on different days,

the end of the relevant period shall be determined in accordance with regulation 173T as if all of the requests were comprised in a single request (“composite request”) made on the latest day when a request forming part of the composite request was made.

(3) The question whether information or a document requested by a composite request has been provided to the Commissioners within the 1-month period mentioned in regulation 173T(4) shall be determined as if the composite request had been received on the latest day on which any of the requests forming part of the composite request is received.

Textual Amendments

- F6** 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)

Time when a repayment of VAT must be made

173V.—(1) VAT to which a claimant is entitled to repayment under this Part must be paid by the Commissioners within 10 business days of the expiry of the relevant period in relation to that VAT.

- (2) For these purposes, a “business day” is any day except—
- (a) Saturday, Sunday, Good Friday or Christmas Day;
 - (b) a bank holiday under the Banking and Financial Dealings Act 1971;
 - (c) a day appointed by Royal proclamation as a public fast or thanksgiving day; or
 - (d) a day declared by an order under section 2(1) of the Banking and Financial Dealings Act 1971 to be a non-business day.

Textual Amendments

- F6** 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)

Interest on late payments

173W.—(1) Where the Commissioners fail to repay VAT to which a claimant is entitled to repayment under this Part before the expiry of the period described in regulation 173V, they must pay interest on that amount to the claimant for the applicable period.

- (2) The “applicable period” is the period—
- (a) beginning upon the expiry of the period described in regulation 173V, and
 - (b) ending on the day on which the Commissioners authorise the repayment to the claimant.
- (3) Interest under this regulation shall be payable at the same rate as would have been payable if the Commissioners had been required to pay interest to the claimant pursuant to section 78 of the Act during the applicable period.
- (4) Where—
- (a) a claimant is requested to provide information or produce a document by a notice described in regulation 173R, and
 - (b) the claimant fails to provide the information or to produce the document within 1 month of receiving the notice,

the Commissioners shall not be liable to pay any interest under this regulation in respect of the VAT in relation to which the request was made even if the claimant provides the information or produces the document requested at a later time.

(5) The Commissioners shall not be liable to pay interest under this regulation during any period where a claimant has not provided to the Commissioners the documents described in regulation 173J that are required to be submitted at the same time as a repayment application in respect of supplies or importations described in regulation 173K.

- 173X.** Where—
- (a) any amount has been paid to any person by way of interest under regulation 173W, but

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(b) that person was not entitled to that amount under that regulation, the amount paid shall be treated for the purposes of the Act as if it had been an amount paid to that person by way of interest under section 78 of the Act (interest in certain cases of official error) in circumstances where that person was not entitled to that amount under that section.]

Textual Amendments

F6 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)

F9 ...

F9 **174.**

Textual Amendments

F9 Regs. 174-179 and words in heading omitted (1.1.2010) by virtue of [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009](#) (S.I. 2009/3241), regs. 1, **13** (with reg. 18)

F9 ...

F9 **175.**

Textual Amendments

F9 Regs. 174-179 and words in heading omitted (1.1.2010) by virtue of [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009](#) (S.I. 2009/3241), regs. 1, **13** (with reg. 18)

F9 ...

F9 **176.**

Textual Amendments

F9 Regs. 174-179 and words in heading omitted (1.1.2010) by virtue of [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009](#) (S.I. 2009/3241), regs. 1, **13** (with reg. 18)

F9 ...

F9 **177.**

Textual Amendments

F9 Regs. 174-179 and words in heading omitted (1.1.2010) by virtue of [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009](#) (S.I. 2009/3241), regs. 1, **13** (with reg. 18)

F9 ...

^{F9}178.

Textual Amendments

F9 Regs. 174-179 and words in heading omitted (1.1.2010) by virtue of [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), regs. 1, **13** (with reg. 18)

F9 ...

^{F9}179.

Textual Amendments

F9 Regs. 174-179 and words in heading omitted (1.1.2010) by virtue of [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), regs. 1, **13** (with reg. 18)

Deduction of bank charges

180. Where any repayment is to be made to a claimant in the country in which he is established, the Commissioners may reduce the amount of the repayment by the amount of any bank charges or costs incurred as a result thereof.

Commencement Information

I2 Reg. 180 in force at 20.10.1995, see [reg. 1](#)

Treatment of claim ^{F10} ...

181. For the purposes of section 73 of the Act any claim made under this Part shall be treated as a return required under paragraph 2 of Schedule 11 to the Act [^{F11}made in respect of a prescribed accounting period comprising the repayment period of the claim].

^{F12}182.

Textual Amendments

F10 Words in [reg. 181](#) heading omitted (1.1.2010) by virtue of [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), regs. 1, **15** (with reg. 18)

F11 Words in [reg. 181](#) inserted (1.1.2010) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), regs. 1, **14** (with reg. 18)

F12 Regs. 182-183 omitted (1.1.2010) by virtue of [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), regs. 1, **15** (with reg. 18)

Commencement Information

I3 Reg. 181 in force at 20.10.1995, see [reg. 1](#)

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^{F13} **... Incorrect claims**

^{F12} **183.**

184. Where any sum has been repaid to a claimant as a result of an incorrect claim, the amount of any subsequent repayment to that claimant may be reduced by the said sum.

Textual Amendments

F12 Regs. 182-183 omitted (1.1.2010) by virtue of [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), regs. 1, **15** (with reg. 18)

F13 Words in reg. 183 heading omitted (1.1.2010) by virtue of [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), regs. 1, **15** (with reg. 18)

Commencement Information

I4 Reg. 184 in force at 20.10.1995, see [reg. 1](#)

Status:

Point in time view as at 15/10/2012.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, PART XX.