
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XXI

REPAYMENTS TO THIRD COUNTRY TRADERS

Interpretation of Part XXI

185. —

(1) In this Part—

“claimant” means a person making a claim under this Part or a person on whose behalf a claim is made and any agent acting on his behalf as his VAT representative;

“official authority” means any government body or agency in any country which is recognised by the Commissioners as having authority to act for the purposes of this Part;

“prescribed year” means the period of 12 months beginning on the first day of July in any year;

“VAT representative” means any person established in the United Kingdom and registered for VAT purposes in accordance with the provisions of Schedule 1 to the Act who acts as agent on behalf of a claimant;

“third country” means a country other than those comprising the member States of the [F1European Union];

“trader” means a person carrying on a business who is established in a third country and who is not a taxable person in the United Kingdom.

(2) For the purposes of this Part, a person is treated as being established in a country if—

(a) he has there a business establishment, or

(b) he has no such establishment (there or elsewhere) but his permanent address or usual place of residence is there.

(3) For the purposes of this Part—

(a) a person carrying on business through a branch or agency in any country is treated as being established there, and

(b) where the person is a body corporate its usual place of residence shall be the place where it is legally constituted.

Textual Amendments

F1 Words in Regulations substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3-6

Commencement Information

I1 Reg. 185 in force at 20.10.1995, see [reg. 1](#)

Status:

Point in time view as at 22/04/2011. This version of this provision has been superseded.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 185.