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STATUTORY INSTRUMENTS

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**1995 No. 2518**

**The Value Added Tax Regulations 1995**

PART XXI

REPAYMENTS TO <sup>F1</sup>TRADERS OUTSIDE THE UNITED KINGDOM]

**Method of claiming**

**191. —**

- (1) A person claiming a repayment of VAT under this Part shall—
- (a) complete in the English language and send to the Commissioners either [<sup>F1</sup>the form specified in a notice published by the Commissioners], or a like form produced by any official authority, containing full information in respect of all the matters specified in the said form and a declaration as therein set out, and
  - (b) at the same time furnish—
    - (i) a certificate of status issued by the official authority of the <sup>F2</sup>... country in which the trader is established either on [<sup>F3</sup>the form specified in a notice published by the Commissioners] or on a like form produced by the official authority, and
    - (ii) such documentary evidence of an entitlement to deduct input tax as may be required of a taxable person claiming a deduction of input tax in accordance with the provisions of regulation 29.
- (2) Where the Commissioners are in possession of a certificate of status issued not more than 12 months before the date of the claim, the claimant shall not be required to furnish a further such certificate.
- (3) The Commissioners shall refuse to accept any document referred to in paragraph (1)(b)(ii) above if it bears an official stamp indicating that it had been furnished in support of an earlier claim.

**Textual Amendments**

- F1** Words in [reg. 191\(1\)\(a\)](#) substituted (15.10.2012) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2012 \(S.I. 2012/1899\)](#), [regs. 2\(2\)](#), [20\(a\)](#)
- F2** Word in [reg. 191\(1\)\(b\)\(i\)](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments and Revocations\) \(EU Exit\) Regulations 2019 \(S.I. 2019/59\)](#), [regs. 1](#), [75](#); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)
- F3** Words in [reg. 191\(1\)\(b\)\(i\)](#) substituted (15.10.2012) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2012 \(S.I. 2012/1899\)](#), [regs. 2\(2\)](#), [20\(b\)](#)

**Commencement Information**

- I1** Reg. 191 in force at 20.10.1995, see [reg. 1](#)

**Status:**

Point in time view as at 31/12/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 191.