
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XXI

REPAYMENTS TO THIRD COUNTRY TRADERS

False, altered or incorrect claims

196. If any claimant furnishes or sends to the Commissioners for the purposes of this Part any document which is false or which has been altered after issue to that person, the Commissioners may refuse to repay any VAT claimed by that claimant for the period of 2 years from the date when the claim, in respect of which the false or altered documents were furnished or sent, was made.

Commencement Information

II Reg. 196 in force at 20.10.1995, see [reg. 1](#)

Status:

Point in time view as at 01/04/2019.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 196.