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STATUTORY INSTRUMENTS

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**1995 No. 2518**

The Value Added Tax Regulations 1995

PART V

ACCOUNTING, PAYMENT AND RECORDS

**[<sup>F1</sup>Claims for credit for, or repayment of, overstated or overpaid VAT]**

**37.** Any claim under section 80 of the Act shall be made in writing to the Commissioners and shall, by reference to such documentary evidence as is in the possession of the claimant, state the amount of the claim and the method by which that amount was calculated.

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**Textual Amendments**

- F1** [Reg. 37](#) heading substituted (1.9.2005 in relation to claims made under 1994 c. 23, s. 80 on or after that date) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2005 \(S.I. 2005/2231\)](#), regs. 1(2), 2
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**Commencement Information**

- II** [Reg. 37](#) in force at 20.10.1995, see [reg. 1](#)

**Status:**

Point in time view as at 01/09/2005.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 37.