
STATUTORY INSTRUMENTS

2004 No. 3140

The Value Added Tax (Amendment) (No. 4) Regulations 2004

PART 4

REPAYMENTS TO THIRD COUNTRY TRADERS

15. After regulation 190(1)(b) add —

- “(c) VAT charged on a supply used or to be used in making supplies of a description falling within article 3 of the Value Added Tax (Input Tax) (Specified Supplies) Order 1999.”⁽¹⁾.