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STATUTORY INSTRUMENTS

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**1995 No. 2518**

The Value Added Tax Regulations 1995

PART VIII **U.K.**

CASH ACCOUNTING

**Admission to the scheme** **U.K.**

**59.** Without prejudice to the right of a person to withdraw from the scheme, the Commissioners may vary the terms of the scheme by publishing a fresh notice [<sup>F1</sup>or publishing a notice which amends an existing notice].

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**Textual Amendments**

**F1** Words in [reg. 59](#) inserted (3.7.1997) by [The Value Added Tax \(Amendment\) \(No.3\) Regulations 1997](#) (S.I. 1997/1614), regs. 1, 4

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**Commencement Information**

**I1** [Reg. 59](#) in force at 20.10.1995, see [reg. 1](#)

**Status:**

Point in time view as at 01/01/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 59.