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STATUTORY INSTRUMENTS

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**1995 No. 2518**

**VALUE ADDED TAX**

**The Value Added Tax Regulations 1995**

*Made - - - - 27th September 1995*  
*Laid before the House of*  
*Commons - - 28th September 1995*  
*Coming into force 20th October 1995*

**THE VALUE ADDED TAX REGULATIONS 1995**

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**Status:** Point in time view as at 20/10/1995.

**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

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**Status:** Point in time view as at 20/10/1995.

**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

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*Status: Point in time view as at 20/10/1995.*

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**Status:** Point in time view as at 20/10/1995.

**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

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*Status: Point in time view as at 20/10/1995.*

*Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)*

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**Status:** Point in time view as at 20/10/1995.

**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

- 193. Deduction of bank charges
- 194. Treatment of claim and repayment claimed
- 195. For the purpose of section 83(c) of the Act repayments...
- 196. False, altered or incorrect claims
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SCHEDULE 2 — **REVOCATIONS**

TABLE OF — *(This table is not part of the Regulations)*  
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- 1. Notes:
- 2. The following abbreviations are used in the Table: AA =The...

Explanatory Note

**Status:**

Point in time view as at 20/10/1995.

**Changes to legislation:**

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