### STATUTORY INSTRUMENTS

# 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

20th October 1995

### THE VALUE ADDED TAX REGULATIONS 1995

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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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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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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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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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- 138. (1) For the purposes of the Act the territory...
- 139. For the purposes of the Act the following territories shall...
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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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146.	Interpretation	of Part	Х١	/ 11

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- 151. The claim shall contain the following information—
- 152. The claim shall be accompanied by the following documents—
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### PART XIX

### BAD DEBT RELIEF (THE NEW SCHEME)

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- 178. Method of claiming
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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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- 191. Method of claiming
- 192. Time within which a claim must be made
- 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
- 197. Where any sum has been repaid to a claimant as...

#### PART XXII

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- 209. Claims by taxable persons for amounts to be treated as credits for input tax
- 210. Duty to keep records
- 211. Production of records

#### PART XXV

### DISTRESS AND DILIGENCE

- A212 In this Part—"Job Band" followed by a number between...
- 212. Distress

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

213.	Diligence
	Signature

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### SCHEDULE 1 —

Information to be indicated:

declare that the goods shown below are subject to a...

and that the following services are to be performed on...

I certify that the supply of services is eligible to...

(signature)

(date)

NOTE: You should be aware that there are severe penalties...

#### SCHEDULE 1A —

- 1. Goods in and out of a fiscal warehouse and its...
- 2. Specified services performed in a fiscal warehouse It shall accurately...
- 3. Documents relating to transfers and specified services
- 4. Procedures where transfers are not completed (a) It shall be...
- 5. Removals from a fiscal warehousing regime (a) It shall identify...
- 6. Miscellaneous (a) It shall incorporate any modifications to the features...

### SCHEDULE 2 — REVOCATIONS

TABLE OF — (This table is not part of the Regulations) DERIVATIONS

- 1. Notes:
- 2. The following abbreviations are used in the Table: AA =The...

**Explanatory Note** 

### **Status:**

Point in time view as at 02/09/1996.

## **Changes to legislation:**

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