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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*Status: Point in time view as at 22/03/2000.*

*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**Status:** Point in time view as at 22/03/2000.

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145. — (1) Subject to paragraph (2) below, where goods are...

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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
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#### PART XXII

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PART XXV

DISTRESS AND DILIGENCE

A212 In this Part— “Job Band” followed by a number between...

212. Distress

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...

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SCHEDULE 2 — REVOCATIONS

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



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

Explanatory Note

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