
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
Coming into force 20th October 1995

THE VALUE ADDED TAX REGULATIONS 1995

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Status: Point in time view as at 18/04/2002.

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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- 152. The claim shall be accompanied by the following documents—
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- 190. VAT which will not be repaid
- 191. Method of claiming
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- 193. Deduction of bank charges
- 194. Treatment of claim and repayment claimed

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- 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...

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- A212 In this Part— “Job Band” followed by a number between...
- 212. Distress
- 213. Diligence
Signature

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

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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

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