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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**Status:** Point in time view as at 01/01/2004.

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

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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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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...
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## 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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