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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*Status: Point in time view as at 01/11/2007.*

*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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**Status:** Point in time view as at 01/11/2007.

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**Status:** Point in time view as at 01/11/2007.

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- 150. The claim shall be made at, or sent to, any...
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- 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...

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- 211. Production of records

### 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...
- 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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