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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**Status:** Point in time view as at 15/10/2012.

**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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- 31C Paragraph 10(2) of Schedule 11 to the Act shall apply...
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- 39. Calculation of returns
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**Status:** Point in time view as at 15/10/2012.

**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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- 62. Where a person operating the scheme becomes insolvent he shall...
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**Status:** Point in time view as at 15/10/2012.

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**Status:** Point in time view as at 15/10/2012.

**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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- 106A (1) This regulation applies where regulation 107A applies.
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- 107B (1) Other than where input tax falls to be attributed...
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- 128. Export of freight containers
- 129. Supplies to overseas persons
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- 131. — (1) Where the Commissioners are satisfied that—
- 132. The Commissioners may, on application by an overseas visitor who...
- 133. The Commissioners may, on application by any person who intends...
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- 144. Where goods are exported from the United Kingdom to the...
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*Status: Point in time view as at 15/10/2012.*

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## PART XVI(A)

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- 150. The claim shall be made at, or sent to, any...
- 151. The claim shall contain the following information—
- 152. The claim shall be accompanied by the following documents—
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### BAD DEBT RELIEF (THE NEW SCHEME)

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**Status:** Point in time view as at 15/10/2012.

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- 167. Evidence required of the claimant in support of the claim
- 168. Records required to be kept by the claimant
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- 170A (1) This regulation applies where— (a) the claimant made a...
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#### PART XIXA

#### REPAYMENT OF INPUT TAX WHERE CLAIM MADE UNDER PART XIX

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- 172D Repayment of input tax
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- 172H Repayment of input tax
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#### ADJUSTMENT OF OUTPUT TAX IN RESPECT OF SUPPLIES TO WHICH SECTION 55A (6) OF THE ACT APPLIES

- 172K This Part applies where a person is entitled, by virtue...
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- 172M Readjustment of output tax
- 172N None of the circumstances to which this Part applies is...

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#### REPAYMENTS TO COMMUNITY TRADERS

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- 173A Repayments of VAT
- 173B (1) The VAT referred to in regulation 173A is VAT...
- 173C (1) This regulation applies to VAT charged on the goods...
- 173D (1) This regulation applies where— (a) a claim (“the original...
- 173E Persons to whom this Part applies
- 173F Time when VAT is incurred
- 173G Repayment period
- 173H Minimum total claim for a repayment period
- 173I Requirements for a claim for repayment of VAT
- 173J Where a claim for repayment of VAT under this Part...
- 173K The supplies or importations referred to in regulation 173J are—...
- 173L Contents of a repayment application
- 173M In respect of every importation of goods or supply in...

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- 173N The fraction referred to in regulation 173M(g) is the fraction...
- 173O (1) The nature of the goods or services in respect...
- 173P Day by which a claim under this Part must be made
- 173Q Notification of entitlement to repayment
- 173R Requests for further information or a document
- 173S Relevant period applicable to any VAT for which repayment is claimed
- 173T Extension of the relevant period by virtue of the making of a request for information or a document
- 173U Extension of the relevant period where more than one request for information or a document is made in relation to the same VAT
- 173V Time when a repayment of VAT must be made
- 173W Interest on late payments
- 173X Where— (a) any amount has been paid to any person...
- 174. ...
- 175. ...
- 176. ...
- 177. ...
- 178. ...
- 179. ...
- 180. Deduction of bank charges
- 181. Treatment of claim ...
- 182. . . . .
- 183. ... Incorrect claims
- 184. Where any sum has been repaid to a claimant as...

PART XXI

REPAYMENTS TO THIRD COUNTRY TRADERS

- 185. Interpretation of Part XXI
- 186. Repayments of VAT
- 187. VAT representatives
- 188. Persons to whom this Part applies
- 189. Supplies and importations to which this Part applies
- 190. VAT which will not be repaid
- 191. Method of claiming
- 192. Time within which a claim must be made
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- 194. Treatment of claim ...
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- 197. Where any sum has been repaid to a claimant as...

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REPAYMENT SUPPLEMENT

- 198. Computation of period
- 199. Duration of period

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REFUNDS TO “DO-IT-YOURSELF” BUILDERS

- 200. Interpretation of Part XXIII
- 201. Method and time for making claim

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201A The relevant form for the purposes of a claim is—...

PART XXIV

FLAT-RATE SCHEME FOR FARMERS

- 202. Interpretation of Part XXIV
- 203. Flat-rate scheme
- 204. Admission to the scheme
- 205. Certification
- 206. Cancellation of certificates
- 207. Death, bankruptcy or incapacity of certified person
- 208. Further certification
- 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
- 213. Diligence  
Signature

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SCHEDULE 1 —

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:**

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