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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**Status:** Point in time view as at 01/01/2014.

**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*Status: Point in time view as at 01/01/2014.*

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**Status:** Point in time view as at 01/01/2014.

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*Status: Point in time view as at 01/01/2014.*

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**Status:** Point in time view as at 01/01/2014.

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**Status:** Point in time view as at 01/01/2014.

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**Status:** Point in time view as at 01/01/2014.  
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- 173M In respect of every importation of goods or supply in...
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- 173P Day by which a claim under this Part must be made
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- 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
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- 175. ...
- 176. ...
- 177. ...
- 178. ...
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**Status:** Point in time view as at 01/01/2014.

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- 212. Distress
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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

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