STATUTORY INSTRUMENTS

1995 No. 2518

VALUE ADDED TAX

The Value Added Tax Regulations 1995

Made - - - -Laid before the House of Commons - -Coming into force 27th September 1995 28th September 1995 20th October 1995

THE VALUE ADDED TAX REGULATIONS 1995

PART I

PRELIMINARY

- 1. Citation and commencement
- 2. Interpretation—general
- 3. Revocations and savings
- 4. Requirement, direction, demand or permission
- 4A Electronic communication
- 4B (1) A specified communication is— (a) an application under section...

PART II

REGISTRATION AND PROVISIONS FOR SPECIAL CASES

- 5. Registration and notification
- 6. Transfer of a going concern
- 7. Notice by partnership
- 8. Representation of club, association or organisation
- 9. Death, bankruptcy or incapacity of taxable person
- 10. VAT representatives
- 11. Notification of intended paragraph 6(2) of Schedule 9ZA supplies by intermediate suppliers
- 12. Notification of intended paragraph 6(3) of Schedule 9ZA supplies by persons belonging in other member States

PART III

VAT INVOICES AND OTHER INVOICING REQUIREMENTS

A13 Interpretation of Part 3

- 13. Obligation to provide a VAT invoice
- 13A Electronic invoicing
- 13B Where a VAT invoice or part of a VAT invoice...
- 14. Contents of VAT invoice
- 15. Change of rate, credit notes
- 15A Change of rate, supplementary charge invoices
- 15B Change of liability: anti-forestalling invoices
- 15C Changes in consideration: debit notes and credit notes
- 16. Retailers' invoices
- 16A Simplified invoices
- 16B Retailers' and simplified invoices: exceptions
- 17. Paragraph 6(9) of Schedule 9ZA supplies to persons belonging in other member States
- 18. Paragraph 6(2) of Schedule 9ZA supplies by intermediate suppliers
- 19. Paragraph 6(3) of Schedule 9ZA supplies by persons belonging in other member States
- 20. General

PART IV

EUROPEAN UNION SALES STATEMENTS

- 21. Interpretation of Part IV
- 22. Submission of statements
- 22ZZA (1) A taxable person must submit a statement to the...
 - 22ZA (1) A taxable person must submit a statement to the...
 - 22A (1) Every taxable person who has made a supply of...
 - 22B (1) Where statements are to be submitted under regulation 22...
 - 22C (1) Every taxable person who in any quarter makes a...
 - 23. Final statements

PART 4A

REVERSE CHARGE SALES STATEMENTS

- 23A Interpretation of Part 4A
- 23B Notification of first relevant supply
- 23C Submission of Statements
- 23D Notification of cessation and recommencement of relevant supplies

PART 4B

PROVISION OF INFORMATION RELATING TO ARRIVALS AND DISPATCHES

Interpretation of Part 4B

- 23E (1) In this Part—" establishing Regulation" means the...
- 23F (1) A responsible party shall provide the information in paragraph...

PART V

ACCOUNTING, PAYMENT AND RECORDS

- 24. Interpretation of Part V
- 24A For the purposes of this Part— (a) an increase in...
- 24B For the purposes of this Part— (a) an increase in...
- 24C (1) For the purposes of regulations 24A and 24B, "payment"—...

- 25. Making of returns
- 25A (A1) Where a person makes a return required by regulation...
- 26. Accounting for VAT on an acquisition by reference to the value shown on an invoice
- 27. Supplies under Schedule 4, paragraph 7
- 28. Estimation of output tax
- 29. Claims for input tax
- 30. Persons acting in a representative capacity
- 31. Records
- 31A (1) This regulation applies where a person—
- 31AA Preservation of records
 - 31B Where a person receives a supply of a description falling...
 - 31C Paragraph 10(2) of Schedule 11 to the Act shall apply...
 - 32. The VAT account
 - 32A Recording and keeping of information in electronic form
 - 32B Exemption from the electronic recording requirements
 - 32C Election not to be exempt
 - 33. The register of temporary movement of goods to and from other member States
 - 33A A person making supplies of a description falling within article...
 - 33B Where a person of a description in article 6 of...
 - 34. Correction of errors
 - 35. Where a taxable person has made an error—
 - 36. Notification of acquisition of goods subject to excise duty by non-taxable persons and payment of VAT
 - 37. Claims for credit for, or repayment of, overstated or overpaid VAT
 - 38. Adjustments in the course of business
- 38ZA (1) Where— (a) there is a decrease in consideration for...
- 38A Adjustments where a supply becomes, or ceases to be, a supply to which section 55A(6) of the Act applies (customers to account for tax on supplies of goods or services of a kind used in missing trader ... fraud)
- 39. Calculation of returns
- 40. VAT to be accounted for on returns and payment of VAT
- 40A Where the Commissioners in exercise of their power under section...
- 41. Accounting etc. by reference to the duty point, and prescribed accounting period in which VAT on certain supplies is to be treated as being chargeable
- 42. Accounting for VAT on the removal of goods
- 43. Goods removed from warehousing regime

PART VA

REIMBURSEMENT ARRANGEMENTS

- 43A Interpretation of Part VA
- 43B Reimbursement arrangements—general
- 43C Reimbursement arrangements—provisions to be included
- 43D Notifications and repayments to the Commissioners
- 43E Records
- 43F Production of records
- 43G Undertakings
- 43H Reimbursement arrangements made before 11th February 1998

PART VI

PAYMENTS ON ACCOUNT

- 44. Interpretation of Part VI
- 45. Payments on Account
- 46. Save in a case to which regulation 48 applies, if...
- 46A (1) A payment on account and a payment in respect...
- 47. Where a taxable person fails to make a payment on...
- 48. -(1) The Commissioners shall notify a relevant division in...

PART VII

ANNUAL ACCOUNTING

- 49. Interpretation of Part VII
- 50. Annual accounting scheme
- 51. An authorised person shall, where in any given case the...
- 52. Admission to the scheme
- 53. (1) An authorised person shall continue to account for VAT...
- 54. (1) The Commissioners may terminate an authorisation in any case...
- 55. (1) The date from which an authorised person ceases to...

PART VIIA

FLAT-RATE SCHEME FOR SMALL BUSINESSES

- 55A Interpretation of Part VIIA
- 55B Flat-rate scheme for small businesses
- 55C Relevant supplies and purchases
- 55D Method of accounting
- 55E Input tax
- 55F Exceptional claims for VAT relief
- 55G Determining relevant turnover
- 55H Appropriate percentage
- 55JB Reduced appropriate percentage for newly registered period
- 55K Category of business
- 55KA Appropriate percentage for limited-cost traders
 - 55L Admission to scheme
- 55M Withdrawal from the scheme
- 55N Notification
- 55P Termination by the Commissioners
- 55Q Date of withdrawal from the scheme
- 55R Self-supply on withdrawal from scheme
- 55S Adjustments in respect of stock on hand at withdrawal from scheme
- 55T Amendment by notice
- 55U Reverse charges
- 55V Bad debt relief

PART VIII

CASH ACCOUNTING

- 56. Interpretation of Part VIII
- 57. Cash accounting scheme
- 57A (1) A person shall not account for VAT in accordance...

- 58. Admission to the scheme
- 59. Without prejudice to the right of a person to withdraw...
- 60. (1) Without prejudice to regulation 64 below, a person shall...
- 61. (1) Subject to paragraph (2), a person who ceases to...
- 62. Where a person operating the scheme becomes insolvent he shall...
- 63. -(1) Where a person operating the scheme ceases business...
- 64. Withdrawal from the scheme
- 64A Bad debt relief
- 65. Accounting

PART IX

SUPPLIES BY RETAILERS

- 66. Interpretation of Part IX
- 67. Retail schemes
- 68. The Commissioners may refuse to permit the value of taxable...
- 69. No retailer may at any time use more than one...
- 69A No retailer may use a scheme at any time for...
- 70. Notification of use of a scheme
- 71. Changing schemes
- 72. Ceasing to use a scheme
- 73. Supplies under Schedule 8, Group 1
- 74. Supplies under Schedule 8, Group 12
- 75. Change in VAT

PART X

TRADING STAMPS

- 76. Interpretation of Part X
- 77. Trading stamp scheme
- 79.

PART XI

TIME OF SUPPLY AND TIME OF ACQUISITION

- 81. Goods for private use and free supplies of services
- 82. Services from outside the United Kingdom
- 82A Goods supplied by persons outside the United Kingdom
- 83. Time of acquisition
- 84. Supplies of land—special cases
- 85. Leases treated as supplies of goods
- 86. Supplies of water, gas or any form of power, heat, refrigeration or other cooling, or ventilation
- 87. Acquisitions of water, gas or any form of power, heat, refrigeration or other cooling, or ventilation
- 88. Supplier's goods in possession of buyer
- 89. Retention payments
- 90. Continuous supplies of services
- 90A Where— (a) relevant services are supplied for a period for...
- 90B Where relevant services are treated as supplied on or after...
- 91. Royalties and similar payments

- 92. Supplies of services by barristers and advocates
- 93. Supplies in the construction industry
- 94. General
- 94A In this Part a reference to receipt of payment (however...
- 94B (1) This regulation applies in relation to the following supplies...
- 95. Supplies spanning change of rate etc.

PART XII

VALUATION OF ACQUISITIONS

- 96. Interpretation of Part XII
- 97. Valuation of acquisitions

PART XIII

PLACE OF SUPPLY

98. Distance sales from Northern Ireland to the EU

PART XIV

INPUT TAX AND PARTIAL EXEMPTION

- 99. Interpretation of Part XIV and longer periods
- 100. Nothing in this Part shall be construed as allowing a...
- 101. Attribution of input tax to taxable supplies
- 102. Use of other methods
- 102ZA (1) A taxable person who is required to make an...
- 102A (1) Notwithstanding the Commissioners' powers to serve a notice under...
- 102B (1) Where this regulation applies, a taxable person shall calculate...
- 102C (1) Subject to regulation 102A, where a taxable person—
- 103. Attribution of input tax to foreign and specified supplies
- 103A Attribution of input tax to investment gold
- 103B Attribution of input tax incurred on services and related goods used to make financial supplies
- 104. Attribution of input tax on self-supplies
- 105. Treatment of input tax attributable to exempt supplies as being attributable to taxable supplies
- 105A (1) Subject to regulation 106ZA(1), where, in relation to a...
- 106. (1) Where regulation 105A does not apply then, subject to...
- 106ZA (1) A taxable person who— (a) was entitled to attribute...
- 106A (1) This regulation applies where regulation 107A applies.
- 107. Adjustment of attribution
- 107A (1) This regulation applies where a taxable person has made...
- 107B (1) Other than where input tax falls to be attributed...
- 107C For the purposes of regulations 107A and 107B, a difference...
- 107D For the purposes of regulations 107A and 107B a person...
- 107E (1) Regulations 107A and 107B shall not apply where the...
- 107F The references in regulations 107C and 107E to an apportionment...
- 108. -(1) This regulation applies where a taxable person has...
- 109. -(1) This regulation applies where a taxable person has...
- 109A (1) This regulation applies where a taxable person—
- 110. (1) Subject to paragraph (2) below, in this regulation, in...
- 111. Exceptional claims for VAT relief

PART XV

ADJUSTMENTS TO THE DEDUCTION OF INPUT TAXON CAPITAL ITEMS

- 112. Interpretation of Part XV
- 113. Capital items to which this Part applies
- 113A (1) This regulation applies where— (a) the owner of an...
- 114. Period of adjustment
- 115. Method of adjustment
- 116. Ascertainment of taxable use of a capital item

PART 15A

GOODS USED FOR NON-BUSINESS PURPOSES DURING THEIR ECONOMIC LIFE

- 116A Application
- 116B Interpretation of this Part
- 116C Economic life of goods
- 116D Where the economic life of the interest of a person,...
- 116E Value of a relevant supply
- 116F Where a prescribed accounting period in which a relevant supply...
- 116G Later increase in the full cost of goods
- 116H Value of relevant supplies made during a new economic life
- 116I Value of relevant supplies of goods which have two or more economic lives
- 116J Transitional provisions
- 116K The person referred to in regulation 116J(b) is the person...
- 116L An economic life of goods to which this regulation applies...
- 116M The period referred to in regulation 116L is the period...
- 116N Where a person has claimed deduction of input tax on...
- 1160 Application of this Part

PART XVI

IMPORTATIONS, EXPORTATIONS AND REMOVALS IN RESPECT OF GREAT BRITAIN

- 117. Interpretation of Part XVI
- 118. Enactments excepted
- 119. Regulations excepted
- 120. EU legislation excepted
- 121. Adaptations
- 121A In the Customs (Import Duty) (EU Exit) Regulations 2018, Part...
- 121B (1) The application of Council Regulation (EEC) No...
- 121C (1) The application of Commission Regulation (EEC) No...
- 121D Modifications and exceptions for the application of returned goods relief
- 122. Postal importations by registered persons in the course of business
- 123. Temporary importations
- 124. Reimportation of certain goods by non-taxable persons
- 125. Reimportation of certain goods by taxable persons
- 126. Reimportation of goods exported for treatment or process
- 127. Supplies to export houses
- 128. Export of freight containers
- 129. Supplies to overseas persons
- 130. ..
- 131. -(1) Where the Commissioners are satisfied that-
- 132. Supplies to persons departing from Great Britain

133. (1) The Commissioners may, on application by any person who...

Part 16ZA

Importations, exportations and removals in respect of Northern Ireland

- 133A Interpretation
- 133AB Enactments excepted
- 133AC Regulations excepted
- 133AD Union customs legislation excepted
- 133AE Adaptations
- 133AF (1) The application of Title III, Chapter 2 (guarantee for...
- 133AG The application of the Customs Duties (Deferred Payment) Regulations 1976...
- 133AH (1) The application of the Union Customs Code in relation...
- 133AI (1) The application of the Union Customs Code, the Commission...
- 133AJ Adaptations and exceptions for the application of returned goods relief in Northern Ireland
- 133AK Temporary importations into Northern Ireland
- 133AL Northern Ireland: re-importation of goods exported for treatment or process
- 133AM Export of freight containers from Northern Ireland
- 133B Supplies to persons outside the relevant states
- 133C VAT Retail Export Scheme
- 133D Supplies to persons departing from the relevant states
- 133E (1) The Commissioners may, on application by any person who...
- 133F Supplies to persons taxable in a member State
- 133G The zero-rating provided for by regulation 133F shall be revoked...
- 133H Additional provision in relation to importations, exportations and removals in respect of Northern Ireland
- 1331 Supplies of goods subject to excise duty to persons who are not taxable in a member state
- 133J Scope of territories
- 133K Entry and exit formalities and use of the internal Community transit procedure in Northern Ireland
- 133L Customs and excise legislation to be applied in Northern Ireland
- 133M (1) Where goods are imported into the United Kingdom by...
- 133N (1) Subject to paragraph (2), where goods are exported from...
- 134. Supplies to persons taxable in another member State
- 134A The zero-rating provided for by regulation 134 shall be revoked...
- 135. Supplies of goods subject to excise duty to persons who are not taxable in another member State
- 136. Territories to be treated as excluded from or included in the territory of the European Union and of the member States
- 137. For the purposes of the Act the following territories shall...
- 138. -(1) For the purposes of the Act the territory...
- 139. For the purposes of the Act the following territories shall...
- 140. Entry and exit formalities
- 141. Use of the internal Union transit procedure
- 142. Customs and excise legislation to be applied
- 143. Where goods are imported into the United Kingdom from the...
- 144. Where goods are exported from the United Kingdom to the...
- 145. -(1) Subject to paragraph (2) below, where goods are...

PART XVI(A)

FISCAL AND OTHER WAREHOUSING REGIMES

- 145A Interpretation of Part XVI(A)
- 145B Fiscal warehousing certificates
- 145C Certificates connected with services in fiscal or other warehousing regimes
- 145D VAT invoices relating to services performed in fiscal or other warehousing regimes
- 145E Fiscal warehousing regimes
- 145F The fiscal warehousing record and stock control
- 145G Fiscal warehousing transfers in Great Britain
- 145H Removal of goods from a fiscal warehousing regime and transfers outside Great Britain
- 145I (1) A fiscal warehousekeeper shall not remove or allow the...
- 145J Payment on removal of goods from a fiscal warehousing regime
- 145K Place of supply of goods subject to warehousing regime

PART 16B

Northern Ireland fiscal and other Northern Ireland warehousing regimes

- 145L Northern Ireland warehouses and fiscal warehouses: application of Part 16A with modifications
- 145M Interpretation
- 145N Northern Ireland fiscal warehousing transfers
- 1450 Removal of goods from a Northern Ireland fiscal warehousing regime and transfers
- 145P In regulation 145I(2), read the reference to section 18D(2) as...
- 145Q Payment on removal of goods from a Northern Ireland fiscal warehousing regime
- 145R Place of supply of goods subject to a Northern Ireland warehousing regime
- 1458 Fiscal warehousing certificates
- 145T Northern Ireland: modification of Schedule 1A
- 145U Modification of the Value Added Tax (Fiscal Warehousing) (Treatment of Transactions) Order 1996

PART XVII

MEANS OF TRANSPORT

- 146. Interpretation of Part XVII
- 147. First entry into service of a means of transport
- 148. Notification of acquisition of new ships or new aircraft by non-taxable persons and payment of VAT
- 148A Notification of the arrival in the United Kingdom of motorised land vehicles and payment of VAT
- 149. Refunds in relation to new means of transport
- 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—
- 153. The claim shall include a declaration, signed by the claimant...
- 154. The claim shall be completed by the submission to the...
- 155. Supplies of new means of transport to persons departing Northern Ireland for a member State

PART XVIII

BAD DEBT RELIEF (THE OLD SCHEME)

- 156. Interpretation of Part XVIII
- 157. The making of a claim to the Commissioners
- 158. Evidence required of the claimant in support of the claim
- 160. Preservation of documents and records and duty to produce
- 161. Set-off of amounts between the claimant and the debtor
- 162. Determination of outstanding amount of consideration in money
- 163. Repayment of a refund
- 164. Proving in the insolvency in Scotland

PART XIX

BAD DEBT RELIEF (THE NEW SCHEME)

- 165. Interpretation of Part XIX
- 165A Time within which a claim must be made
- 166. The making of a claim to the Commissioners
- 166AA The making of a claim to the Commissioners: special accounting schemes
 - 166A Notice to purchaser of claim
 - 167. Evidence required of the claimant in support of the claim
 - 168. Records required to be kept by the claimant
 - 169. Preservation of documents and records and duty to produce
 - 170. Attribution of payments
 - 170A (1) This regulation applies where— (a) the claimant made a...
 - 171. Repayment of a refund
 - 171A Calculation of repayment where reduction in consideration: special accounting schemes
 - 171B Timing and method of repayments: special accounting schemes
 - 172. Writing off debts
 - 172A Writing off debts—margin schemes
 - 172B Writing off debts—tour operators margin scheme

PART XIXA

REPAYMENT OF INPUT TAX WHERE CLAIM MADE UNDER PART XIX

- 172ZC Application
- 172C Interpretation of Part XIXA
- 172D Repayment of input tax
- 172E Restoration of an entitlement to credit for input tax

PART XIXB

REPAYMENT OF INPUT TAX WHERE CONSIDERATION NOT PAID

- 172F Application
- 172G Interpretation
- 172H Repayment of input tax
- 172I Restoration of an entitlement to credit for input tax
- 172J Attribution of payments

PART 19C

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...
- 172L Adjustment of output tax
- 172M Readjustment of output tax
- 172N None of the circumstances to which this Part applies is...

PART XX

REPAYMENTS TO COMMUNITY TRADERS

- 173. Interpretation of Part XX
- 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
- 1731 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...
- 173N The fraction referred to in regulation 173M(g) is the fraction...
- 1730 (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 ...
- 183. ... Incorrect claims
- 184. Where any sum has been repaid to a claimant as...

Part 20A

Repayments to EU traders incurring VAT on goods in Northern Ireland

- 184A Application of this Part
- 184B In regulation 173 (interpretation of Part 20) read there as...
- 184C For paragraph (1) of regulation 173B read—
- 184D For paragraph (2) of regulation 173B read—
- 184E In regulation 173C, read "goods or services" in both places...
- 184F For regulation 173E (persons to whom this Part applies), read—...
- 184G In regulation 173F (time when VAT is incurred), read "supply...
- 184H In regulation 173K, read "supply of goods or services" as...
- 184I For paragraph (2) of regulation 173L (contents of a repayment...
- 184J In regulation 173M— (a) for paragraphs (b) and (c) read—...
- 184K For regulation 173O read— "173O. The nature of the goods...

Part 20B

Obligation on Commissioners to forward claims to member States

184L The Commissioners must make arrangements for dealing with applications made...

PART XXI

REPAYMENTS TO TRADERS OUTSIDE THE UNITED KINGDOM

- 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
- 193. Deduction of bank charges
- 194. Treatment of claim ...
- 196. False, altered or incorrect claims
- 197. Where any sum has been repaid to a claimant as...

PART XXII

REPAYMENT SUPPLEMENT

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

PART XXIII

REFUNDS TO "DO-IT-YOURSELF" BUILDERS

- 200. Interpretation of Part XXIII
- 201. Method and time for making claim
- 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
- 206A Notification to Commissioners
- 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

PART 26

UK Union and Non-Union Special Accounting Schemes: Registration, Notification of Changes, and Returns

- 214. Interpretation
- 215. Registration requests: Non-Union scheme
- 216. Registration requests: Union scheme
- 217. Registration requests: declaration
- 218. Communications with the Commissioners

PART 27

NON-UK UNION AND NON-UNION SPECIAL ACCOUNTING SCHEMES: ADJUSTMENTS, CLAIMS AND ERROR CORRECTION

- 219. In this Part, "tax period" has the meaning given by...
- 220. Correction of errors on non-UK and special scheme returns more than 3 years after the date the original return was required to be made
- 221. Claims in respect of overpaid VAT
- 222. Increases or decreases in consideration occurring more than 3 years after the end of the affected tax period
- Scheme participants who are also taxable persons: disapplication of paragraph 17(1)
 Signature

SCHEDULE 1 —

SCHEDULE 1A —

1. Goods in and out of a fiscal warehouse and its...

Status: Point in time view as at 08/11/2021. Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

- 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:

Point in time view as at 08/11/2021.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995.