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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 Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 3(4), 6(14), 7(9), 8(4), 12(3), 14(3), 16(1) and (2), 18(5) and (5A), 24(3), (4) and (6), 25(1), (4) and (6), 26(1), (3) and (4), 28(3), (4) and (5), 30(8), 35(2), 36(5), 37(3) and (4), 38, 39(1), 40(3), 46(2) and (4), 48(3)(b), (4) and (6), 49(2) and (3), 52, 54(1), (2), (3) and (6), 58, 79(3), 80(6), 88(3) and (5), 92(4), 93(1) and (2), 95(5) and 97(1) of, and paragraph 17 of Schedule 1, paragraph 9 of Schedule 2, paragraph 10 of Schedule 3, paragraphs 2(1) and (2) of Schedule 7, and paragraphs 2(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11) and (12), 5(4) and (9), 6(1) and (2) and 7(1) of Schedule 11 to, the Value Added Tax Act 1994<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Modifications etc. (not altering text)**

- C1** Regulations modified (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by 1994 c. 23, **Sch. 9ZF para. 16(7)** (as inserted by Finance Act 2021 (c. 26), s. 95(6)(a), **Sch. 18 para. 6**; S.I. 2021/770, regs. 3, 4 (with regs. 5-7))
- C2** Regulations modified (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by 1994 c. 23, **Sch. 9ZF para. 18** (as inserted by Finance Act 2021 (c. 26), s. 95(6)(a), **Sch. 18 para. 6**; S.I. 2021/770, regs. 3, 4 (with regs. 5-7))

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(1) 1994 c. 23 ; section 96(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners under the Act; subsections (5) and (5A) of section 18 were respectively amended and inserted by section 29 of the Finance Act 1995 (c. 4) .

**Status:**

Point in time view as at 01/08/2021.

**Changes to legislation:**

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