

STATUTORY INSTRUMENTS

**1995 No. 2518**

The Value Added Tax Regulations 1995

PART XVI

IMPORTATIONS, EXPORTATIONS AND  
REMOVALS [<sup>F1</sup>IN RESPECT OF GREAT BRITAIN]

<sup>F1</sup> ...

<sup>F2</sup>130. ....

**Textual Amendments**

- F1** [Reg. 130, 131 heading omitted \(31.12.2020\)](#) by virtue of [The Travellers' Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, **11(4)**
- F2** [Reg. 130 omitted \(1.7.2003\)](#) by virtue of [The Value Added Tax \(Amendment\) \(No. 4\) Regulations 2003 \(S.I. 2003/1485\)](#), regs. 1(1), **6** (with reg. 1(2))

**Commencement Information**

- I1** Reg. 130 in force at 20.10.1995, see [reg. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 130.