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STATUTORY INSTRUMENTS

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**1995 No. 2518**

The Value Added Tax Regulations 1995

[<sup>F1</sup>PART 19C

ADJUSTMENT OF OUTPUT TAX IN RESPECT OF SUPPLIES  
TO WHICH SECTION 55A (6) OF THE ACT APPLIES

[<sup>F1</sup>Adjustment of output tax

**172L.**—(1) The person must make the adjustment by making a negative entry in the VAT payable portion of that part of his VAT account which relates to the same prescribed accounting period of his as that in which he is required to make an entry in accordance with regulation 172H(2).

(2) The amount of the negative entry referred to in paragraph (1) above must be equal to the amount of the entry that is required to be made in accordance with regulation 172H(2).]

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**Textual Amendments**

**F1** Pt. 19C inserted (1.6.2007) by [The Value Added Tax \(Amendment\) \(No.3\) Regulations 2007 \(S.I. 2007/1418\)](#), regs. 1, 7

**Status:**

Point in time view as at 01/01/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 172L.