
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

^{F1}PART XX

REPAYMENTS TO COMMUNITY TRADERS

Relevant period applicable to any VAT for which repayment is claimed

173S.

Textual Amendments

F1 Pt. 20 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments and Revocations\) \(EU Exit\) Regulations 2019 \(S.I. 2019/59\)](#), regs. 1, **71**; S.I. 2020/1641, reg. 2, **Sch.** (with savings in reg. 11S.I. 2020/1495; S.I. 2020/1641, reg. 2, **Sch.**)

Status:

Point in time view as at 10/06/2021. This version of this provision no longer has effect.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 173S.