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STATUTORY INSTRUMENTS

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**1995 No. 2518**

The Value Added Tax Regulations 1995

<sup>F1</sup>PART XX

REPAYMENTS TO COMMUNITY TRADERS

**Time when a repayment of VAT must be made**

**173V.** .....

**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:**

This version of this provision no longer has effect.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 173V.