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STATUTORY INSTRUMENTS

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**1995 No. 2518**

The Value Added Tax Regulations 1995

PART V

ACCOUNTING, PAYMENT AND RECORDS

**Accounting for VAT on an acquisition by reference to the value shown on an invoice**

**26.** Where the time of the acquisition of any goods from another member State is determined by reference to the issue of an invoice such as is described in regulation 83, VAT shall be accounted for and paid in respect of the acquisition only on so much of its value as is shown on that invoice.

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**Commencement Information**

**II** Reg. 26 in force at 20.10.1995, see [reg. 1](#)

**Status:**

Point in time view as at 20/10/1995.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 26.