
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART I

PRELIMINARY

Revocations and savings

3. —

(1) The Regulations described in Schedule 2 to these Regulations are hereby revoked.

(2) Anything begun under or for the purpose of any Regulations revoked by these Regulations shall be continued under or, as the case may be, for the purpose of the corresponding provision of these Regulations.

(3) Where any document used or required for the purpose of VAT refers to a provision of a regulation revoked by these Regulations, such reference shall, unless the context otherwise requires, be construed as a reference to the corresponding provision of these Regulations.

Commencement Information

11 Reg. 3 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Point in time view as at 20/10/1995.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 3.