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*Status: Point in time view as at 01/06/2007. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 59. (See end of Document for details)*

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## STATUTORY INSTRUMENTS

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# 1995 No. 2518

## The Value Added Tax Regulations 1995

### PART VIII

#### CASH ACCOUNTING

##### Admission to the scheme

**59.** Without prejudice to the right of a person to withdraw from the scheme, the Commissioners may vary the terms of the scheme by publishing a fresh notice [<sup>F1</sup>or publishing a notice which amends an existing notice].

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##### Textual Amendments

**F1** Words in [reg. 59](#) inserted (3.7.1997) by [The Value Added Tax \(Amendment\) \(No.3\) Regulations 1997](#) (S.I. 1997/1614), regs. 1, 4

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##### Commencement Information

**I1** Reg. 59 in force at 20.10.1995, see [reg. 1](#)

**Status:**

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**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 59.