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STATUTORY INSTRUMENTS

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**1995 No. 2518**

The Value Added Tax Regulations 1995

PART XI

TIME OF SUPPLY AND TIME OF ACQUISITION

**Supplies spanning change of rate etc.**

**95.** Section 88 of the Act shall apply as if the references in subsection (2) of that section to section 6(4), (5), (6) and (10) of the Act included references to regulations 81, 82, [<sup>F1</sup>82A,] 84, 85, 86(1) to (4) [<sup>F2</sup>, ] [<sup>F3</sup> and 94B] of these Regulations.

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**Textual Amendments**

- F1** Word in [reg. 95](#) inserted (with effect in accordance with [reg. 2\(1\)](#) of the amending S.I.) by [The Value Added Tax \(Amendment\) \(No. 4\) Regulations 2004 \(S.I. 2004/3140\)](#), [regs. 2\(1\)](#), [5](#)
- F2** Comma in [reg. 95](#) substituted for word (1.10.2003) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2003 \(S.I. 2003/2318\)](#), [regs. 1\(2\)](#), [4](#) (with [reg. 1\(2\)](#))
- F3** Words in [reg. 95](#) inserted (1.10.2003) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2003 \(S.I. 2003/2318\)](#), [regs. 1\(2\)](#), [4](#) (with [reg. 1\(2\)](#))
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**Commencement Information**

- I1** [Reg. 95](#) in force at 20.10.1995, see [reg. 1](#)

**Status:**

Point in time view as at 01/11/2010.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 95.