

---

*Status: Point in time view as at 01/12/2009.*  
*Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)*

---

---

STATUTORY INSTRUMENTS

---

**1995 No. 2518**

The Value Added Tax Regulations 1995

New King's Beam House 22 Upper Ground  
London SE1 9PJ

*Leonard Harris*  
Commissioner of Customs and Excise

**Status:**

Point in time view as at 01/12/2009.

**Changes to legislation:**

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