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*Status: Point in time view as at 01/07/2022.*  
*Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (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

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

*Leonard Harris*  
Commissioner of Customs and Excise

**Status:**

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**Changes to legislation:**

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