
STATUTORY INSTRUMENTS

1995 No. 2518

VALUE ADDED TAX

The Value Added Tax Regulations 1995

Made - - - - 27th September 1995
Laid before the House of
Commons - - - - 28th September 1995
Coming into force - - 20th October 1995

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 3(4), 6(14), 7(9), 8(4), 12(3), 14(3), 16(1) and (2), 18(5) and (5A), 24(3), (4) and (6), 25(1), (4) and (6), 26(1), (3) and (4), 28(3), (4) and (5), 30(8), 35(2), 36(5), 37(3) and (4), 38, 39(1), 40(3), 46(2) and (4), 48(3)(b), (4) and (6), 49(2) and (3), 52, 54(1), (2), (3) and (6), 58, 79(3), 80(6), 88(3) and (5), 92(4), 93(1) and (2), 95(5) and 97(1) of, and paragraph 17 of Schedule 1, paragraph 9 of Schedule 2, paragraph 10 of Schedule 3, paragraphs 2(1) and (2) of Schedule 7, and paragraphs 2(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11) and (12), 5(4) and (9), 6(1) and (2) and 7(1) of Schedule 11 to the Value Added Tax Act 1994⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Regulations:

(1) 1994 c. 23 ; section 96(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners under the Act; subsections (5) and (5A) of section 18 were respectively amended and inserted by section 29 of the Finance Act 1995 (c. 4) .