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STATUTORY INSTRUMENTS

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**1995 No. 2518**

The Value Added Tax Regulations 1995

<sup>F1</sup>PART XX

REPAYMENTS TO COMMUNITY TRADERS

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**Textual Amendments**

- F1** [Pt. 20](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments and Revocations\) \(EU Exit\) Regulations 2019 \(S.I. 2019/59\)](#), regs. 1, **71**; [S.I. 2020/1641](#), reg. 2, **Sch.** (with savings in [reg. 11S.I. 2020/1495](#); [S.I. 2020/1641](#), reg. 2, **Sch.**)

**Changes to legislation:**

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