## STATUTORY INSTRUMENTS

# 1995 No. 2518

# The Value Added Tax Regulations 1995

# PART I

# **PRELIMINARY**

## Citation and commencement

**1.** These Regulations may be cited as the Value Added Tax Regulations 1995 and shall come into force on 20th October 1995.

## **Commencement Information**

II Reg. 1 in force at 20.10.1995, see reg. 1

**Changes to legislation:**There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 1.