
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XVII

[^{F1}MEANS OF TRANSPORT]

- 154.** The claim shall be completed by the submission to the Commissioners of—
- (a) the sales invoice or similar document identifying the new means of transport and showing the price paid by the claimant's customer, and
 - (b) documentary evidence that the new means of transport has been removed to another member State.

Commencement Information

- II** Reg. 154 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 154.