

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XIX

BAD DEBT RELIEF (THE NEW SCHEME)

The making of a claim to the Commissioners: special accounting schemes

^{F1}166AA.

Textual Amendments

F1 Reg. 166AA 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, **67**; S.I. 2020/1641, reg. 2, Sch.

Modifications etc. (not altering text)

C1 Pt. XIX modified (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by 1994 c. 23, Sch. 9ZF para. 16(4) (as inserted by [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), **Sch. 18 para. 6**; S.I. 2021/770, regs. 3, 4 (with regs. 5-7))

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 166AA.