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STATUTORY INSTRUMENTS

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**1995 No. 2518**

The Value Added Tax Regulations 1995

[<sup>F1</sup>PART 19C

ADJUSTMENT OF OUTPUT TAX IN RESPECT OF SUPPLIES  
TO WHICH SECTION 55A (6) OF THE ACT APPLIES

[<sup>F1</sup>172K. This Part applies where a person is entitled, by virtue of section 26AB(2) of the Act, to make an adjustment to the amount of VAT which he is required to account for and pay under section 55A(6) of the Act (“the adjustment”).]

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**Textual Amendments**

**F1** Pt. 19C inserted (1.6.2007) by [The Value Added Tax \(Amendment\) \(No.3\) Regulations 2007 \(S.I. 2007/1418\)](#), regs. 1, 7

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 172K.