
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XXI

REPAYMENTS TO [^{F1}TRADERS OUTSIDE THE UNITED KINGDOM]

Treatment of claim ^{F1}...

^{F2}195.

Textual Amendments

- F1** Words in [reg. 194](#) heading omitted (1.1.2010) by virtue of [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), [regs. 1, 17](#) (with [reg. 18](#))
- F2** [Reg. 195](#) omitted (1.1.2010) by virtue of [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), [regs. 1, 17](#) (with [reg. 18](#))

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 195.