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STATUTORY INSTRUMENTS

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**1995 No. 2518**

The Value Added Tax Regulations 1995

<sup>F1</sup>PART 27

NON-UK UNION AND NON-UNION SPECIAL ACCOUNTING  
SCHEMES: ADJUSTMENTS, CLAIMS AND ERROR CORRECTION

**Claims in respect of overpaid VAT**

**221.** .....

**Textual Amendments**

**F1** Pt. 27 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, **80**; S.I. 2020/1641, reg. 2, **Sch.** (with savings in reg. 18S.I. 2020/1495; S.I. 2020/1641, reg. 2, **Sch.**)

**Status:**

This version of this provision no longer has effect.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 221.