
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART IV

EC SALES STATEMENTS

Final statements

^{F1}23.

Textual Amendments

F1 [Reg. 23](#) omitted (1.1.2010) by virtue of [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009](#) (S.I. 2009/3241), regs. 1, 7 (with reg. 18)

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 23.