

---

STATUTORY INSTRUMENTS

---

**1995 No. 2518**

The Value Added Tax Regulations 1995

PART V

ACCOUNTING, PAYMENT AND RECORDS

[<sup>F1</sup>**31C.** Paragraph 10(2) of Schedule 11 to the Act shall apply in relation to supplies of a description falling within items 1 and 2 of Group 15 of Schedule 9 to the Act as it applies in relation to the supply of goods under taxable supplies.]

---

**Textual Amendments**

**F1** Regs. 31A-31C inserted (1.1.2000) by [The Value Added Tax \(Amendment\) \(No. 4\) Regulations 1999](#) (S.I. 1999/3114), regs. 1, 4

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 31C.