

---

*Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)*

---

---

STATUTORY INSTRUMENTS

---

**1995 No. 2518**

The Value Added Tax Regulations 1995

New King's Beam House 22 Upper Ground  
London SE1 9PJ

*Leonard Harris*  
Commissioner of Customs and Excise

**Changes to legislation:**

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