
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART V

ACCOUNTING, PAYMENT AND RECORDS

Accounting for VAT on an acquisition by reference to the value shown on an invoice

26. Where the time of the acquisition of any goods from another member State is determined by reference to the issue of an invoice such as is described in regulation 83, VAT shall be accounted for and paid in respect of the acquisition only on so much of its value as is shown on that invoice.

Modifications etc. (not altering text)

- C1** Pt. 5 applied (31.12.2020) by [The Value Added Tax \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1546\)](#), regs. 1, **34** (with reg. 33); S.I. 2020/1641, reg. 2, Sch.
- C2** Pt. 5 applied (31.12.2020) by [The Value Added Tax \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1546\)](#), regs. 1, **16** (with reg. 15); S.I. 2020/1641, reg. 2, Sch.
-

Commencement Information

- I1** Reg. 26 in force at 20.10.1995, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 26.