

---

STATUTORY INSTRUMENTS

---

**1995 No. 2518**

The Value Added Tax Regulations 1995

[<sup>F1</sup>PART 20A

Repayments to EU traders incurring VAT on goods in Northern Ireland]

[<sup>F1</sup>**184KA.** In regulation 173W(3), for “section 78 of the Act” read “section 102(3) of the Finance Act 2009”.]

---

**Textual Amendments**

**F1** Regs. 184KA, 184KB inserted (1.1.2023) by The Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022 (S.I. 2022/1298), arts. 1(2), **6(3)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 184KA.