
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART 16B

Northern Ireland fiscal and other Northern Ireland warehousing regimes

[^{F1}Northern Ireland fiscal warehousing transfers

145N. Read the heading to regulation 145G (fiscal warehousing transfers in Great Britain) as “Fiscal warehousing transfers in Northern Ireland”.]

Textual Amendments

- F1** Pt. 16B inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, 79 (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 145N.