
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART 20A

Repayments to EU traders incurring VAT on goods in Northern Ireland

[^{F1}Application of this Part

184H. In regulation 173K, read “supply of goods or services” as “supply of goods”.]

Textual Amendments

F1 Pt. 20A 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, **86** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Status:

Point in time view as at 31/12/2020. This version of this provision has been superseded.

Changes to legislation:

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