

---

STATUTORY INSTRUMENTS

---

**1995 No. 2518**

The Value Added Tax Regulations 1995

PART XXI

REPAYMENTS TO [F<sup>1</sup>TRADERS OUTSIDE THE UNITED KINGDOM]

**Supplies and importations to which this Part applies**

**189.** This Part applies to any supply of goods or services made in the United Kingdom or to any importation of goods into the United Kingdom on or after 1st July 1994 but does not apply to any supply or importation which—

- (a) the trader has used or intends to use for the purpose of any supply by him in the United Kingdom, or
- (b) has been exported or is intended for exportation from the United Kingdom by or on behalf of the trader.

---

**Commencement Information**

**II** Reg. 189 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 189.