
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART 20B

Obligation on Commissioners to forward claims to member States

Textual Amendments

- F1** Pt. 20B 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.

184L. The Commissioners must make arrangements for dealing with applications made to them by taxable persons for the forwarding, in accordance with the obligations of the United Kingdom under the EU withdrawal agreement, to the tax authorities of a member State of claims for refunds of VAT on—

- (a) supplies to them in that member State, or
- (b) the importation of goods by them into that member State from places outside the member States and Northern Ireland.]

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, PART 20B.