
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART 16ZA

Importations, exportations and removals in respect of Northern Ireland]

Supplies of goods subject to excise duty to persons who are not taxable in another member State

^{F1}135.

Textual Amendments

F1 Regs. 134-145 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Revocation and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/513\)](#), regs. 1, **5(15)** (with regs. 9-11) (as amended by [S.I. 2020/1495](#), regs. 1(2), 22(3)(4)); [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 135.