
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}184B. In regulation 173 (interpretation of Part 20) read there as being after paragraph (3)—

“(4) For the purposes of this Part, a supply is a supply of goods made to a claimant in Northern Ireland only where—

- (a) the goods are located in Northern Ireland at the time that they are supplied; and
- (b) the invoice required by regulation 13 to be provided to the claimant by the supplier in respect of that supply—
 - (i) describes the supply as being a supply of goods; and
 - (ii) does not contain particulars of any supply other than a supply of goods of the description set out in sub-paragraph (a).”]

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.

Changes to legislation:

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