
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}184C. For paragraph (1) of regulation 173B read—

“(1) The VAT referred to in regulation 173A is VAT charged on—

- (a) an importation of goods into Northern Ireland; and
- (b) a supply of goods made to the claimant in Northern Ireland if that VAT would be, or would be treated as, input tax of the claimant if the claimant were a taxable person.”]

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 184C.