
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}184D. For paragraph (2) of regulation 173B read—

- “(2) A claim for repayment may not be made in respect of VAT charged on—
- (a) an importation of goods in respect of which the VAT charged is eligible for other relief;
 - (b) a supply or importation of goods which the claimant has removed or intends to remove from Northern Ireland to a member State, or which the claimant has exported or intends to export to a place outside the member States or to remove to Great Britain;
 - (c) a supply or importation of goods which the claimant has used or intends to use for the purpose of any supply made in the course of a business activity carried on by the claimant in Northern Ireland;
 - (d) a supply or importation of goods which if made to a taxable person would be excluded from credit under section 25 of the Act (payment of VAT by reference to accounting periods and credit for input tax against output tax); or
 - (e) the supply or importation of goods to a travel agent which is for the direct benefit of a traveller other than the travel agent or the travel agent's employee.”]

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 184D.