
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}**184KA.** In regulation 173W(3), for “section 78 of the Act” read “section 102(3) of the Finance Act 2009”.]

Textual Amendments

F1 Regs. 184KA, 184KB inserted (1.1.2023) by The Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022 (S.I. 2022/1298), arts. 1(2), **6(3)**

Changes to legislation:

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