

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XXI

REPAYMENTS TO ^{F1}TRADERS OUTSIDE THE UNITED KINGDOM]

Interpretation of Part XXI

185. —

(1) In this Part—

“claimant” means a person making a claim under this Part or a person on whose behalf a claim is made and any agent acting on his behalf as his VAT representative;

“official authority” means any government body or agency in any country which is recognised by the Commissioners as having authority to act for the purposes of this Part;

“prescribed year” means the period of 12 months beginning on the first day of July in any year;

“VAT representative” means any person established in the United Kingdom and registered for VAT purposes in accordance with the provisions of Schedule 1 to the Act who acts as agent on behalf of a claimant;

^{F1} ...

“trader” means a person carrying on a business who is established [^{F2}outside the United Kingdom] and who is not a taxable person in the United Kingdom.

(2) For the purposes of this Part, a person is treated as being established in a country if—

(a) he has there a business establishment, or

(b) he has no such establishment (there or elsewhere) but his permanent address or usual place of residence is there.

(3) For the purposes of this Part—

(a) a person carrying on business through a branch or agency in any country is treated as being established there, and

(b) where the person is a body corporate its usual place of residence shall be the place where it is legally constituted.

Textual Amendments

F1 Words in [reg. 185\(1\)](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments and Revocations\) \(EU Exit\) Regulations 2019 \(S.I. 2019/59\)](#), [regs. 1, 73\(a\)](#); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

F2 Words in [reg. 185\(1\)](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments and Revocations\) \(EU Exit\) Regulations 2019 \(S.I. 2019/59\)](#), [regs. 1, 73\(b\)](#); [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 185. (See end of Document for details)*

Commencement Information

II Reg. 185 in force at 20.10.1995, see [reg. 1](#)

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