
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART 16ZA

Importations, exportations and removals in respect of Northern Ireland

[^{F1}]^{F2}Enactments excepted

133AB. There shall be excepted from the enactments which are to apply to importations as mentioned in section 16(1) of the Act—

- (a) the Alcoholic Liquor Duties Act 1979—
 - (i) section 5A (exemption from duty on spirits in flavourings);
 - (ii) section 7 (exemption from duty on spirits in articles used for medical purposes);
 - (iii) section 8 (remission of duty on spirits used for medical or scientific purposes);
 - (iv) section 10 (remission of duty on spirits for use in art or manufacture);
 - (v) section 42 (drawback on exportation of beer);
- (b) the Hydrocarbon Oil Duties Act 1979—
 - (i) section 9 (relief for certain industrial uses);
 - (ii) section 15 (drawback of duty on exportation etc of certain goods);
 - (iii) section 17 (repayment of duty on heavy oil used by horticultural producers);
 - (iv) section 19 (repayment of duty on fuel used in fishing boats etc);
 - (v) section 20 (relief from duty on oil contaminated or accidentally mixed in warehouse);
 - (vi) section 20AA (power to allow reliefs);
- (c) the Customs and Excise Management Act 1979—
 - (i) section 43(5) (provisions as to duty on re-imported goods);
 - (ii) subsections (1) and (2) of section 125 (valuation of goods for the purpose of ad valorem duties) so far as they apply by virtue of paragraph 158 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018;
 - (iii) section 126 (charge of excise duty on manufactured or composite imported articles);
- (d) the Customs and Excise Duties (General Reliefs) Act 1979, other than section 8 (relief from customs or excise duty on trade samples, labels, etc.) and section 9(b) (relief from customs or excise duty on prizes, etc.);
- (e) the Isle of Man Act 1979, sections 8 and 9 (removal of goods from Isle of Man to United Kingdom and vice versa);
- (f) the Tobacco Products Duty Act 1979, section 2(2) (remission or repayment of duty on tobacco products);
- (g) the Finance Act 1995, section 5 (denatured alcohol);

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 133AB. (See end of Document for details)

- (h) the Finance Act 1999, sections 126 and 127 (interest on unpaid customs debts and on certain repayments relating to customs duty).]]

Textual Amendments

- F1** Pt. 16ZA 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, **74** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F2** Regs. 133AB-133AM inserted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **43**

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 133AB.