
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}Customs and excise legislation to be applied in Northern Ireland

133N.—(1) Subject to paragraph (2), where goods are exported from Northern Ireland to the territories specified in regulation 133J(1) and (2), the provisions made by or under the Customs and Excise Management Act 1979 in relation to the exportation of goods to places outside the member States shall apply (so far as relevant) for the purpose of ensuring the correct application of the zero rate of VAT to such goods.

(2) Where goods are being exported from Northern Ireland to the territories specified in regulation 133J(2), section 4 of the Finance (No. 2) Act 1992 (enforcement powers) shall apply to such goods as if references in that section to “member States” excluded the territories specified in regulation 133J(2).]]

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. 133I-133N inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/715), regs. 1, [47](#)

Changes to legislation:

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