
STATUTORY INSTRUMENTS

2022 No. 226

The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022

PART 2

Amendments to secondary legislation

Amendments to the Value Added Tax Regulations 1995

30. After regulation 133AM (export of freight containers from Northern Ireland) insert—

“Repayments of import VAT to certain persons

133AN.—(1) For the purposes of this regulation and regulations 133AO and 133AP, “import VAT” means VAT chargeable by virtue of section 1(1)(c) of the Act as a result of the entry of goods into Northern Ireland.

(2) Regulations 133AO and 133AP apply where a person (“P”) has paid an amount to the Commissioners in respect of import VAT (“the import VAT”) and P is entitled to repayment of that amount because—

- (a) the import VAT was not due when it was paid;
- (b) the import VAT is liable to be repaid under Union customs legislation⁽¹⁾; or
- (c) all or part of the relevant NI import duty⁽²⁾, which was included (by virtue of section 21(2)(a) of the Act) in the value of the imported goods, has been remitted or repaid.

133AO.—(1) This regulation applies where P—

- (a) is not a taxable person; or
- (b) has paid the import VAT on behalf of a person who is not a taxable person.

(2) P may make an application for the repayment of the import VAT as if P’s case were a reduced duty case under Chapter 2 of Part 7 of the Customs (Import Duty) (EU Exit) Regulations 2018 and as if the import VAT was paid in respect of a liability to import duty.

(3) Except as provided by this regulation, no claim for repayment in relation to the import VAT may be made (and, accordingly, paragraph 1(4) of Schedule 9ZB to the Act does not have effect to the extent that it would apply a different provision about the way in which a claim for repayment in relation to the import VAT may be made).

133AP.—(1) This regulation applies where—

- (a) P is a taxable person; and

(1) “Union customs legislation” is defined in paragraph 1(8) of Schedule 9ZB to VATA. Schedule 9ZB to VATA was inserted by paragraph 2 of Schedule 2(1) to the Taxation (Post-transition Period) Act 2020 (c. 26).

(2) “Relevant NI import duty” is defined in paragraph 1(8) of Schedule 9ZB to VATA.

- (b) P did not account for the import VAT in accordance with regulation 4 of the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019.
- (2) P may make a negative entry for the import VAT in the VAT payable portion of P's VAT account.
- (3) Where P has deducted an amount of input tax in respect of the import VAT and makes the entry under paragraph (2), P must also make a negative entry in the VAT allowable portion of P's VAT account for that input tax.
- (4) The entries under paragraphs (2) and (3) may be made in the part of P's VAT account which relates to the prescribed accounting period in which P becomes aware of P's entitlement to repayment or a later prescribed accounting period.
- (5) The entry under paragraph (2) may not be made more than 4 years after the end of the prescribed accounting period in which the importation of the goods took place.
- (6) Except as provided by this regulation, no claim for repayment or credit in relation to the import VAT may be made (and, accordingly, paragraph 1(4) of Schedule 9ZB to the Act does not have effect to the extent that it would apply a different provision about the way in which a claim for repayment or credit in relation to the import VAT may be made).
- (7) For the purposes of this regulation, "negative entry", "VAT account", "VAT allowable portion" and "VAT payable portion" have the same meanings as they do in regulation 24."