
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}Adaptations

133AE.—(1) The provision made by the following enactments shall apply to importations as provided for in section 16(1) of the Act subject to the following adaptations—

- (a) section 125(3) of the Customs and Excise Management Act 1979 (valuation of goods), so far as it applies by virtue of section 7A of the European Union (Withdrawal) Act 2018 shall have effect as if the reference to the preceding subsections of that section included a reference to section 21 of the Act;
- (b) section 129 of the Finance Act 1999 (recovery of certain amounts by the Commissioners) shall be regarded as providing for the recovery of any relevant NI import duty.

(2) In this regulation “relevant NI import duty” has the same meaning as in paragraph 1(8) of Schedule 9ZB to the Act.]]

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 133AE.