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STATUTORY INSTRUMENTS

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**1995 No. 2518**

**The Value Added Tax Regulations 1995**

**[<sup>F1</sup>PART 16ZA**

**Importations, exportations and removals in respect of Northern Ireland**

**[<sup>F1</sup>Interpretation**

**133A.**—(1) his Part applies to importations, exportations and removals in respect of Northern Ireland.

(2) In this Part—

[<sup>F2</sup>“Commission Delegated Regulation” means Commission Delegated Regulation (EU) No 2015/2446, so far as it applies by virtue of section 7A of the European Union (Withdrawal) Act 2018;]

[<sup>F2</sup>“Commission Implementing Regulation” means Commission Implementing Regulation (EU) No 2015/2447, so far as it applies by virtue of section 7A of the European Union (Withdrawal) Act 2018;]

“container” has the same meaning as in Part 16;

“export” means—

- (i) the export of goods from Northern Ireland to a place outside the member States; and
- (ii) the removal of goods from Northern Ireland to Great Britain or the Isle of Man, and related expressions are to be interpreted accordingly.

“importation” means—

- (i) the importation of goods from outside the United Kingdom as a result of their entry into Northern Ireland; and
- (ii) the entry of goods into Northern Ireland following their removal from Great Britain or the Isle of Man,

and related expressions are to be interpreted accordingly;

“overseas authority” means any country other than the United Kingdom or any part of or place in such a country or the government of any such country, part or place;

“relevant state” and “relevant states” means the member States and Northern Ireland;

[<sup>F2</sup>“Union Customs Code” means Council [Regulation \(EU\) No 952/2013](#) (laying down the Union Customs Code), so far as it applies by virtue of section 7A of the European Union (Withdrawal) Act 2018;]

“Union customs legislation” has the meaning given by paragraph 1(8) of Schedule 9ZB to the Act.]

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

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**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** Words in reg. 133A inserted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **42**

**Changes to legislation:**

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