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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><sup>F2</sup>Regulations excepted**

**133AC.** The provision made by or under the following subordinate legislation shall be excepted from applying to importations as mentioned in section 16(1) of the Act—

- (a) regulations 16(4) and (5) and 19(1)(b) of the Excise Warehousing (Etc.) Regulations 1988 (certain removals from warehouse);
- (b) any regulations made under section 197(2)(f) of the Finance Act 1996 (rate of interest on overdue customs duty and on repayments of amounts paid by way of customs duty).]

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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** 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 133AC.