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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>Adaptations

**133AF.**—(1) The application of Title III, Chapter 2 (guarantee for a potential or existing customs debt) of the Union Customs Code in relation to any VAT chargeable on the importation of goods into Northern Ireland from places outside the member States (but not including Great Britain) is subject to the following prescribed adaptations.

(2) In Article 89(9) (general provisions), regard “guarantee” as being “appropriate guarantee (which may be nil if there is no risk to the payment)”.

(3) In Article 110 (deferment of payment), regard there being a second subparagraph as follows—  
“Provided that the amount in question may exceed that of the guarantee in the case where a nil guarantee or no guarantee is required.”.]

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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 133AF.