
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

133AG. The application of the Customs Duties (Deferred Payment) Regulations 1976 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 adaptation, namely before “and” at the end of regulation 8(a) (deemed payment for certain purposes at time deferment granted) regard there as being—

“(aa) Article 195 of the Union Customs Code (release dependent upon payment of the amount of import or export duty corresponding to the customs debt or provision of a guarantee);”.]

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 133AG.