
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART 16ZA

Importations, exportations and removals in respect of Northern Ireland

[^{F1}Supplies to persons outside the relevant states

133B. Where the Commissioners are satisfied that—

(1) goods intended for export to a place outside the relevant states have been supplied at a time when they were located in Northern Ireland to—

- (a) a person not resident in Northern Ireland,
- (b) a trader who has no business establishment in Northern Ireland from which taxable supplies are made, or
- (c) an overseas authority, and

(2) the goods were exported to a place outside the relevant states;

(3) the goods are not personal gifts on export as defined in [^{F2}regulation 2] of the Customs (Export) (EU Exit) Regulations 2019; and

(4) any conditions that may be specified by the Commissioners in a notice published by them have been met,

the supply, subject to such other conditions as they may impose, shall be zero-rated.]

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. 133B(3) substituted (1.12.2021) by [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021](#) (S.I. 2021/1164), regs. 1, **25**

Changes to legislation:

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