
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 departing from the relevant states

133D.—(1) The Commissioners may, on application by an overseas visitor who intends to depart from the relevant states within 15 months and remain outside the relevant states for a period of at least 6 months, permit that person within 12 months [^{F2}(or 30 days if the motor vehicle is to be removed to Great Britain)] of the person's intended departure to purchase, from a registered person, a motor vehicle located in Northern Ireland at the time of purchase without payment of VAT, for subsequent export, and its supply, subject to such conditions as they may impose, shall be zero-rated.

(2) The conditions that the Commissioners may impose under paragraph (1) may be specified in a notice published by them.

(3) In this regulation, “overseas visitor” means a person who, during the 2 years immediately preceding the date of the application has not been in Northern Ireland for more than 365 days, or who, during the 6 years immediately preceding the date of the application has not been in Northern Ireland for more than 1,095 days.]

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. 133D(1) inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **44**

Changes to legislation:

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