

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART 16ZA

Importations, exportations and removals in respect of Northern Ireland

[^{F1}133E.—^{F2}(1) The Commissioners may, on application by any person who intends to depart from the relevant states within 9 months and remain outside the relevant states for a period of at least 6 months, permit that person within 6 months (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.

^{F3}(3)]

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** Reg. 133E(1) substituted (1.4.2022) by [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, **31**
- F3** Reg. 133E(3) omitted (1.8.2021) by virtue of [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **45(b)**

Changes to legislation:

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