
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}**133G.** The zero-rating provided for by regulation 133F shall be revoked where, in relation to the supply mentioned in that regulation—

- (a) the taxable person who makes the supply fails to comply with the obligation to submit a statement under regulation 22, or
- (b) the statement submitted by that taxable person does not set out the correct information as required by or under regulation 22,

unless the taxable person can satisfy the Commissioners that there was a reasonable excuse for the failure to comply or the failure to submit the correct information, as the case may be.]]

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. 133G substituted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, [46](#)

Changes to legislation:

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