

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART 16ZA

Importations, exportations and removals in respect of Northern Ireland

[^{F1}Additional provision in relation to importations, exportations and removals in respect of Northern Ireland

133H.—(1) The Commissioners may make additional provision in relation to importation, exportation and removals so far as concerning value added tax in respect of Northern Ireland in a notice published by them.

- (2) A notice made under this regulation may include provision for the following—
- (a) enactments, regulations and Union customs legislation which are to be excepted or adapted in relation to importations in, or exports from, Northern Ireland;
 - (b) treatment of supplies made to persons taxable in a member State or supplies of goods subject to excise duty to persons who are not taxable in a member State;
 - (c) reimportation of goods exported for treatment or process, temporary importations and export of freight containers;
 - (d) territories to be treated as excluded from or included in the territory of the Community and of the member States, related entry and exit formalities and use of the internal transit procedure under Union customs legislation and Union customs legislation which will apply.]

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.

Changes to legislation:

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