

## STATUTORY INSTRUMENTS

# 1995 No. 2518

## The Value Added Tax Regulations 1995

### [<sup>F1</sup>PART 16ZA

#### Importations, exportations and removals in respect of Northern Ireland

#### [<sup>F1</sup>]<sup>F2</sup>Scope of territories

**133J.**—(1) For the purposes of the Act, the following territories shall be treated as excluded from the territory of the European Union—

- (a) Andorra;
- (b) San Marino;
- (c) the Aland Islands.

(2) For the purposes of the Act, the following territories shall be treated as excluded from the territory of the member States and the territory of the European Union—

- (a) the Canary Islands (Kingdom of Spain);
- (b) Guadeloupe, French Guiana, Martinique, Mayotte, Réunion and Saint-Martin (French Republic);
- (c) Mount Athos (Hellenic Republic).

(3) For the purposes of the Act, the Principality of Monaco (French Republic) shall be treated as included in the territory of the member States and the territory of the European Union.]]

#### 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** Regs. 133I-133N inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **47**

**Changes to legislation:**

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