

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART 16B

Northern Ireland fiscal and other Northern Ireland warehousing regimes

[^{F1}Removal of goods from a Northern Ireland fiscal warehousing regime and transfers

145O.—(1) In the heading to regulation 145H (removal of goods from a fiscal warehousing regime and transfers outside Great Britain), read “Great Britain” as “Northern Ireland”.

(2) In regulation 145H(1), read “sections 18F(5), 18F(6)” as “paragraph 25(4), 25(5) of Schedule 9ZB to the Act”;

(3) In regulation 145H(2)—

(a) read there as being before sub-paragraph (c)—

“(bb) where the goods in question are transferred or are in the process of transfer to arrangements which correspond in effect, under the law of a member State, to paragraph 19(5) (Northern Ireland fiscal warehouses: relief) of Schedule 9ZB to the Act whether or not those arrangements also correspond in effect to section 18C(1) (zero-rating of certain specified services performed in a fiscal or other warehousing regime) as applied by paragraph 21 (Northern Ireland warehouses and fiscal warehouses: services) of Schedule 9ZB to the Act”;

(b) in sub-paragraph (c), read “Great Britain” as “Northern Ireland and the member States”;

(4) In regulation 145H(4)—

(a) read there as being before sub-paragraph (c)—

“(bb) a document evidencing the completion of the transfer of the eligible goods from the relevant Northern Ireland fiscal warehousing regime directly to arrangements which correspond, in a member state, to Northern Ireland (60 days); or”;

(b) in sub-paragraph (c), read “Great Britain” as “Northern Ireland and the member States”.]

Textual Amendments

- F1** Pt. 16B 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, 79 (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 145O.