
STATUTORY INSTRUMENTS

2020 No. 1546

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

**The Value Added Tax (Northern
Ireland) (EU Exit) Regulations 2020**

Made - - - - 18th December 2020

*Laid before the House of
Commons - - 21st December 2020*

Coming into force in accordance with regulation 1

**THE VALUE ADDED TAX (NORTHERN
IRELAND) (EU EXIT) REGULATIONS 2020**

Part 1

Preliminary

1. Citation and commencement
2. Interpretation

Part 2

Liability for VAT on removals: exceptions

3. Removals of gold: customer to account
4. Removals of investment gold: person to account is the person who would have accounted for VAT on the supply
5. Section 55A supplies: customer to account
6. Removals where goods declared to special customs procedure
- 6A (1) Paragraph (2) applies where goods are removed from Great...
7. Movement of own goods and on behalf of third party: remover to account
8. Removals from Northern Ireland to Great Britain – zero-rating of supplies for export
9. (1) Paragraph (2) applies where— (a) a taxable person (P)...
10. (1) Paragraph (2) applies where— (a) a taxable person (P)...
11. (1) Paragraph (2) applies where— (a) a taxable person (P)...
12. Gifts from Great Britain to Northern Ireland: sender to account
13. Other removals by non-taxable persons

14. Removals from the Isle of Man to Northern Ireland

Part 3

Accounting for VAT on removals: taxable persons

- 15. VAT on removals to be payable by a taxable person as if it were VAT on a supply
- 16. (1) A person to whom this Part applies (P) must...
- 17. Requirement to produce import document
- 18. Penalties

Part 4

Accounting for VAT on removals: non-taxable persons

- 19. Credit for VAT on goods removed from Great Britain to Northern Ireland
- 19A. Credit for VAT on goods imported into Great Britain for removal to Northern Ireland

Part 5

Entitlement of taxable persons to deduct input tax

- 20. (1) This regulation applies where a taxable person (T)—
- 21. A taxable person (P) who is treated as having imported...

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- 22. Interpretation
- 23. The Commissioners to make arrangements for identification
- 24. Request to be identified and obligation to request to be identified
- 25. Where T— (a) is not a relevant Northern Ireland trader;...
- 26. Communication of the fact of a person's identification for the purposes of VAT in Northern Ireland
- 27. Ceasing to be identified
- 28. Where the Commissioners are satisfied that on the date on...
- 29. Where a person satisfies the Commissioners that the person has...
- 30. Where a person satisfies the Commissioners that the person was...
- 31. Application of section 9A VATA: treating a person as if identified
- 32. This Part to be treated as made under VATA

Part 7

Accounting for import VAT on low value importations

- 33. VAT return accounting for low value importations
- 34. (1) A person to whom this Part applies (P) must...

Part 8

VAT relief in respect of goods returning to Great Britain from Northern Ireland

- 35. (1) No VAT is payable under paragraph 3(2) of Schedule...
Signature
Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020.