
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
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

Status: This is the original version (as it was originally made).

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

Part 5

Entitlement of taxable persons to deduct input tax

20. (1) This regulation applies where a taxable person (T)—
21. Where regulation 20 applies, a taxable person (P) who is...

Part 6

Identification for the purposes of VAT in Northern Ireland

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...
Signature
Explanatory Note