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STATUTORY INSTRUMENTS

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**2020 No. 1546**

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

**Part 6**

**Identification for the purposes of VAT in Northern Ireland**

**Interpretation**

**22.**—(1) In this Part “relevant Northern Ireland trader” means a person of the description referred to in paragraph 7(3) of Schedule 9ZA(1) to VATA who on any day has in the period of 180 days ending on that day undertaken a relevant transaction.

(2) A person undertakes a relevant transaction if the person—

- (a) makes any supply of goods which are in Northern Ireland at the time of the supply and the supply does not involve the removal of the goods from or to Northern Ireland;
- (b) makes any taxable acquisition of goods in Northern Ireland that falls within paragraph 2(3) of Schedule 9ZA to VATA;
- (c) makes a supply of goods which involves their removal from Northern Ireland to a member State, where the supply is to a person who is identified for the purposes of VAT in a member State;
- (d) makes a supply of goods which are treated as supplied in the United Kingdom by virtue of paragraph 29 of Schedule 9ZB to VATA; or
- (e) makes a supply of goods within paragraph 30 of Schedule 9ZB to VATA.

**The Commissioners to make arrangements for identification**

**23.**—(1) The Commissioners must make arrangements to ensure that—

- (a) a person who they are satisfied is a relevant Northern Ireland trader is identified for the purposes of VAT in Northern Ireland, and
- (b) a person who may be, or may become, a relevant Northern Ireland trader is identified for the purposes of VAT in Northern Ireland where the Commissioners consider that such identification is appropriate.

(2) The arrangements referred to in paragraph (1) must include—

- (a) identifying such a person on the electronic system required to be maintained by the United Kingdom pursuant to Article 17 of Council Regulation (EU) No 904/2010 on administrative co-operation and combatting fraud in the field of value added tax(2) as it has effect in Northern Ireland as a result of section 7A of the European Union (Withdrawal) Act 2018; and

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(1) Schedule 9ZA was inserted into VATA by paragraph 2 of Schedule 2 to TPTPA.

(2) OJ No. L 268 12.10.2010, p1-18.

(b) notifying that person that such identification has been made.

(3) The Commissioners may identify a person with effect from a past date and in respect of a period of time during which the Commissioners are satisfied that the person may have been a relevant Northern Ireland trader, whether or not the person remains a relevant Northern Ireland trader at the time when the Commissioners identify the person.

#### **Request to be identified and obligation to request to be identified**

**24.**—(1) A person who has not been notified in accordance with regulation 23 (T) must within 30 days of undertaking a relevant transaction—

- (a) request the Commissioners to identify T for the purposes of VAT in Northern Ireland; and
- (b) notify the Commissioners of such details of the relevant transactions T has undertaken as the Commissioners may specify in a notice.

(2) The Commissioners must specify in a notice the form and manner in which the request referred to in paragraph (1)(a) and the notification referred to in paragraph (1)(b) must be given.

(3) In such a case the Commissioners must where they are satisfied that T is a relevant Northern Ireland trader identify T for the purposes of VAT in Northern Ireland with effect from the date on which T first undertook a relevant transaction.

**25.** Where T—

- (a) is not a relevant Northern Ireland trader;
- (b) requests that the Commissioners identify T for the purposes of VAT in Northern Ireland; and
- (c) satisfies the Commissioners that T intends to undertake a relevant transaction in the period of 30 days beginning on the date of the request,

the Commissioners must identify T for the purposes of VAT in Northern Ireland with effect from the date of T's request.

#### **Communication of the fact of a person's identification for the purposes of VAT in Northern Ireland**

**26.** The use of the prefix "XI" to the number assigned to a person for the purposes of VAT in the United Kingdom is the means by which that person communicates that the person is identified for the purpose of VAT in Northern Ireland.

#### **Ceasing to be identified**

**27.** Where the Commissioners are satisfied that a person has ceased to be a relevant Northern Ireland trader they may cancel that person's identification for the purposes of VAT in Northern Ireland with effect from the day on which the person so ceased or from such later date as may be agreed between them and the person.

**28.** Where the Commissioners are satisfied that on the date on which a person was identified for the purposes of VAT in Northern Ireland the person was not a relevant Northern Ireland trader, they may cancel the person's identification with effect from that date.

**29.** Where a person satisfies the Commissioners that the person has ceased to be a relevant Northern Ireland trader and the person requests that the person's identification be cancelled, the Commissioners must cancel the person's identification with effect from the day on which the person so ceased or from such later date as may be agreed between them and the person.

**30.** Where a person satisfies the Commissioners that the person was not a relevant Northern Ireland trader on the date on which the person was identified for the purposes of VAT in Northern Ireland and the person requests that the person's identification be cancelled, the Commissioners must cancel the person's identification with effect from the date on which the person was identified for the purposes of VAT in Northern Ireland.

**Application of section 9A VATA: treating a person as if identified**

**31.** The reference in subsection (1A) of section 9A(3) of VATA to a person identified for the purposes of VAT in Northern Ireland includes a registered person who is not so identified but who undertakes a business activity from a place in Northern Ireland.

**This Part to be treated as made under VATA**

**32.** The provisions contained in this Part are to be treated for the purposes of VATA as if they had been made under paragraph 7 of Schedule 9ZA to VATA.

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(3) Section 9A was inserted by section 21 of the Finance Act 2004 and amended by section 20 of the Finance (No 3) Act 2010 (c. 33), section 43 of, and paragraph 10 of Schedule 8 to, TCTA and by paragraph 5 of Schedule 2 to TPTPA.