
STATUTORY INSTRUMENTS

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.