

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART 16ZA

Importations, exportations and removals in respect of Northern Ireland

Textual Amendments

- F1** Pt. 16ZA 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, **74** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Interpretation

133A.—(1) his Part applies to importations, exportations and removals in respect of Northern Ireland.

(2) In this Part—

[^{F2}“Commission Delegated Regulation” means Commission Delegated Regulation (EU) No 2015/2446, so far as it applies by virtue of section 7A of the European Union (Withdrawal) Act 2018;]

[^{F2}“Commission Implementing Regulation” means Commission Implementing Regulation (EU) No 2015/2447, so far as it applies by virtue of section 7A of the European Union (Withdrawal) Act 2018;]

“container” has the same meaning as in Part 16;

“export” means—

- (i) the export of goods from Northern Ireland to a place outside the member States; and
- (ii) the removal of goods from Northern Ireland to Great Britain or the Isle of Man, and related expressions are to be interpreted accordingly.

“importation” means—

- (i) the importation of goods from outside the United Kingdom as a result of their entry into Northern Ireland; and
- (ii) the entry of goods into Northern Ireland following their removal from Great Britain or the Isle of Man,

and related expressions are to be interpreted accordingly;

“overseas authority” means any country other than the United Kingdom or any part of or place in such a country or the government of any such country, part or place;

“relevant state” and “relevant states” means the member States and Northern Ireland;

[^{F2}“Union Customs Code” means Council [Regulation \(EU\) No 952/2013](#) (laying down the Union Customs Code), so far as it applies by virtue of section 7A of the European Union (Withdrawal) Act 2018;]

“Union customs legislation” has the meaning given by paragraph 1(8) of Schedule 9ZB to the Act.

Textual Amendments

F2 Words in [reg. 133A](#) inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 42](#)

[^{F3}Enactments excepted

133AB. There shall be excepted from the enactments which are to apply to importations as mentioned in section 16(1) of the Act—

- (a) the Alcoholic Liquor Duties Act 1979—
 - (i) section 5A (exemption from duty on spirits in flavourings);
 - (ii) section 7 (exemption from duty on spirits in articles used for medical purposes);
 - (iii) section 8 (remission of duty on spirits used for medical or scientific purposes);
 - (iv) section 10 (remission of duty on spirits for use in art or manufacture);
 - (v) section 42 (drawback on exportation of beer);
- (b) the Hydrocarbon Oil Duties Act 1979—
 - (i) section 9 (relief for certain industrial uses);
 - (ii) section 15 (drawback of duty on exportation etc of certain goods);
 - (iii) section 17 (repayment of duty on heavy oil used by horticultural producers);
 - (iv) section 19 (repayment of duty on fuel used in fishing boats etc);
 - (v) section 20 (relief from duty on oil contaminated or accidentally mixed in warehouse);
 - (vi) section 20AA (power to allow reliefs);
- (c) the Customs and Excise Management Act 1979—
 - (i) section 43(5) (provisions as to duty on re-imported goods);
 - (ii) subsections (1) and (2) of section 125 (valuation of goods for the purpose of ad valorem duties) so far as they apply by virtue of paragraph 158 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018;
 - (iii) section 126 (charge of excise duty on manufactured or composite imported articles);
- (d) the Customs and Excise Duties (General Reliefs) Act 1979, other than section 8 (relief from customs or excise duty on trade samples, labels, etc.) and section 9(b) (relief from customs or excise duty on prizes, etc.);
- (e) the Isle of Man Act 1979, sections 8 and 9 (removal of goods from Isle of Man to United Kingdom and vice versa);
- (f) the Tobacco Products Duty Act 1979, section 2(2) (remission or repayment of duty on tobacco products);
- (g) the Finance Act 1995, section 5 (denatured alcohol);
- (h) the Finance Act 1999, sections 126 and 127 (interest on unpaid customs debts and on certain repayments relating to customs duty).

Textual Amendments

F3 Regs. 133AB-133AM inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **43**

Regulations excepted

133AC. The provision made by or under the following subordinate legislation shall be excepted from applying to importations as mentioned in section 16(1) of the Act—

- (a) regulations 16(4) and (5) and 19(1)(b) of the Excise Warehousing (Etc.) Regulations 1988 (certain removals from warehouse);
- (b) any regulations made under section 197(2)(f) of the Finance Act 1996 (rate of interest on overdue customs duty and on repayments of amounts paid by way of customs duty).

Textual Amendments

F3 Regs. 133AB-133AM inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **43**

Union customs legislation excepted

133AD. There shall be excepted from the enactments which are to apply in respect of importations as mentioned in section 16(1) of the Act—

- (a) Council Regulation [\(EC\) 1186/2009](#) on conditional reliefs from duty on the final importation of goods and any implementing Regulations made thereunder so far as they apply by virtue of section 7A of the European Union (Withdrawal) Act 2018;
- (b) the following Articles of the Union Customs Code and any implementing Regulations made thereunder, so far as they apply by virtue of section 7A of the European Union (Withdrawal) Act 2018—
 - (i) Article 112 (other payment facilities);
 - (ii) Article 114(3) and (4) (interest on arrears of duty);
 - (iii) Article 116(6) (interest on certain repayments by the authorities);
 - (iv) Articles 250 to 253 so far as they relate to partial relief on temporary admission into Northern Ireland;
 - (v) Articles 259 to 262 (outward processing);

^{F4}(c)

Textual Amendments

F3 Regs. 133AB-133AM inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **43**

F4 Reg. 133AD(c) omitted (1.12.2021) by virtue of [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1164\)](#), regs. 1, **24**

Adaptations

133AE.—(1) The provision made by the following enactments shall apply to importations as provided for in section 16(1) of the Act subject to the following adaptations—

- (a) section 125(3) of the Customs and Excise Management Act 1979 (valuation of goods), so far as it applies by virtue of section 7A of the European Union (Withdrawal) Act 2018 shall have effect as if the reference to the preceding subsections of that section included a reference to section 21 of the Act;
- (b) section 129 of the Finance Act 1999 (recovery of certain amounts by the Commissioners) shall be regarded as providing for the recovery of any relevant NI import duty.

(2) In this regulation “relevant NI import duty” has the same meaning as in paragraph 1(8) of Schedule 9ZB to the Act.

133AF.—(1) The application of Title III, Chapter 2 (guarantee for a potential or existing customs debt) of the Union Customs Code in relation to any VAT chargeable on the importation of goods into Northern Ireland from places outside the member States (but not including Great Britain) is subject to the following prescribed adaptations.

(2) In Article 89(9) (general provisions), regard “guarantee” as being “appropriate guarantee (which may be nil if there is no risk to the payment)”.

(3) In Article 110 (deferment of payment), regard there being a second subparagraph as follows—
“Provided that the amount in question may exceed that of the guarantee in the case where a nil guarantee or no guarantee is required.”.

133AG. The application of the Customs Duties (Deferred Payment) Regulations 1976 in relation to any VAT chargeable on the importation of goods into Northern Ireland from places outside the member States (but not including Great Britain) is subject to the following prescribed adaptation, namely before “and” at the end of regulation 8(a) (deemed payment for certain purposes at time deferment granted) regard there as being—

“(aa) Article 195 of the Union Customs Code (release dependent upon payment of the amount of import or export duty corresponding to the customs debt or provision of a guarantee);”.

133AH.—(1) The application of the Union Customs Code in relation to any VAT chargeable on the importation of goods into Northern Ireland from places outside the member States (but not including Great Britain) is subject to the following adaptations.

(2) But the adaptation in paragraph (3) only applies to the extent that the Commissioners grant deferment of payment of the relevant VAT with nil security.

(3) Regard Article 89 (general provisions) as not being subject to Article 90 (compulsory guarantee).

(4) In the second sub-paragraph of Article 105(1) (single entry in the accounts), after “guaranteed” regard there as being “if required”.

(5) In Article 110 (deferment of payment), after “upon provision of a guarantee” regard there as being “(but the customs authorities may waive this requirement if there is no risk to the payment)”.

133AI.—(1) The application of the Union Customs Code, the Commission Implementing Regulation and the Commission Delegated Regulation in relation to any VAT chargeable on the importation of goods into Northern Ireland from places outside the member States (but not including Great Britain) is subject to the following prescribed adaptations.

(2) But the adaptations in paragraphs (3) and (4) only apply to the extent that the Commissioners grant deferment of payment of the relevant VAT with nil security.

(3) Regard the following as providing that the provision of security is at the discretion of the customs authorities—

- (a) Articles 45 (suspension of implementation), 97 (additional or replacement guarantee) and 195 (release dependent upon payment of the amount of import or export duty corresponding to the customs debt or provision of a guarantee) of the Union Customs Code;
- (b) Article 244 (provision of a guarantee) of the Commission Implementing Regulation;
- (c) Articles 89 (suspension of the time-limit for payment in case of application for remission) and 91(2) (suspension of the time limit for payment in the case of customs debts incurred through non-compliance to be conditional in specific situations) of the Commission Delegated Regulation.

(4) Regard Articles 45, 97 and 195 of the Union Customs Code, Article 244 of the Commission Implementing Regulation and Articles 89 and 91(2) of the Commission Delegated Regulation as not being subject to Article 90 of the Union Customs Code.

Textual Amendments

- F3** Regs. 133AB-133AM inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, 43

Adaptations and exceptions for the application of returned goods relief in Northern Ireland

133AJ.—(1) The application of the Union Customs Code, the Commission Implementing Regulation and the Commission Delegated Regulation in relation to any VAT chargeable on the importation of goods into the United Kingdom as a result of their entry into Northern Ireland is subject to the following modifications and exceptions.

(2) Regard Articles 203 to 207 (returned goods) of the Union Customs Code, Articles 253 to 256 of the Commission Implementing Regulation and Articles 158 to 160 of the Commission Delegated Regulation as requiring that the goods are re-imported into Northern Ireland by the same person who originally exported or re-exported the goods from the VAT territory.

(3) Regard the amount of relief mentioned in Article 203(5) of the Union Customs Code as reduced by the amount of any unpaid VAT.

(4) Regard the amount of import duty mentioned in Article 205 of the Union Customs Code as reduced by the amount of any paid VAT.

(5) For the purposes of paragraphs (3) and (4)—

- (a) “VAT” includes value added tax charged in accordance with the law of a member State as follows:
 - (i) references to the law of that member State shall be construed as confined to so much of the law of that member State as for the time being has effect for the purposes of any EU instrument relating to VAT;
 - (ii) references to a person being taxable in a member State shall be construed by reference to the law of the United Kingdom as to whether a person is a taxable person;
 - (iii) references to goods being acquired by a person in a member State shall be construed by reference to the law of the United Kingdom for treating goods as acquired in the United Kingdom from a member State;
- (b) “unpaid” refers to any part of the VAT charged and due on—
 - (i) a supply or acquisition of the goods in a member State before the reimportation, or

- (ii) an importation of the goods into the United Kingdom from outside the member States before the reimportation,
but repaid, remitted or otherwise not paid;
 - (c) “paid” refers to any part of the VAT charged, due and paid on—
 - (i) a supply or acquisition of the goods in a member State before the reimportation, or
 - (ii) an importation of the goods into the United Kingdom from outside the member States before the reimportation,
and without any actual, or prospect of, repayment or remission;
 - (d) a sum for which there is or was under the law of a member State an entitlement or right to a deduction or refund under articles 167 to 172 of Council [Directive 2006/112/EC](#) of 28 November 2006 is neither “unpaid” nor “paid”.
- (6) In the circumstances described in paragraph (7) or (8), Articles 203 to 207 of the Union Customs Code, Articles 253 to 256 of the Commission Implementing Regulation and Articles 158 to 160 of the Commission Delegated Regulation are excepted from the Union customs legislation which is to apply as mentioned in section 16(1) of the Act (application of customs enactments).
- (7) The circumstances are that—
- (a) the re-importer contemplated by those articles makes a supply of or concerning the goods whilst under the inward processing procedure or in the course of or after the relevant exportation, re-exportation or reimportation,
 - (b) the place of that supply for the purposes of VAT is determined by or under [section 7](#) of the Act (place of supply) as being outside the United Kingdom, and
 - (c) the goods nevertheless are or may be stored or physically used in Northern Ireland by or under the direction of that re-importer or the person to whom that supply is made (“recipient”),
and for these purposes “re-importer” and “recipient” include someone connected with either person or both persons as determined in accordance with sections 1122 and 1123 of the Corporation Tax Act 2010.
- (8) The circumstances are that the goods in question were supplied at any time to any person pursuant to regulations 133C to 133E (supplies to persons departing from the relevant States).
- (9) For the purposes of the legislation referred to in paragraph (2)—
- (a) regard the description of the customs territory of the Community in Article 4 of the Union Customs Code as being substituted with a description of the VAT territory;
 - (b) regard the following references as including a reference to the completion of the formalities referred to in Articles 274 and 275 of Council [Directive 2006/112/EC](#) of 28 November 2006 (formalities relating to entry of goods into VAT territory from territory considered a third territory)—
 - (i) “released for free circulation” in both the definition of “Union goods” in Article 5(23) and in Article 203 of the Union Customs Code;
 - (ii) “declared for release for free circulation” in or for the purposes of Article 159(1) (c) of the Commission Delegated Regulation and Articles 253 and 254 of the Commission Implementing Regulation;
 - (c) regard the following references as including a reference to the completion of the formalities referred to in Articles 278 and 279 of Council [Directive 2006/112/EC](#) of 28 November 2006 (formalities relating to dispatch or transport of goods from member State to territory considered a third territory)—
 - (i) “export” in Article 204 of the Union Customs Code;

- (ii) “customs formalities relating to their export” in Article 159(1)(c) of the Commission Delegated Regulation;
- (iii) “re-export declaration” in Article 253 of the Commission Implementing Regulation;
- (iv) “completion of formalities” in Article 254 of the Commission Implementing Regulation;
- (v) “export formalities” in Article 255(2) and (3) of the Commission Implementing Regulation;
- (d) regard—
 - (i) the definition of “import duty” in Article 5(20) of the Union Customs Code as reading “VAT charged on the importation of goods”;
 - (ii) the references to “import duty” and “duty” in Articles 203(1), (3), (5) and (6) and 205 of the Union Customs Code as references to VAT charged on the importation of goods;
- (e) where the context requires, regard references to “Union goods” as referring to goods located in Northern Ireland that are subject to Union customs legislation by virtue of the Northern Ireland Protocol.
- (10) In this regulation—
 - (a) “the VAT territory” is the territorial application set out in Article 4 of the Union Customs Code and the territory of Northern Ireland;
 - (b) “the Northern Ireland Protocol” means the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

Textual Amendments

- F3** [Regs. 133AB-133AM](#) inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, 43

Temporary importations into Northern Ireland

133AK.—(1) Subject to such conditions as the Commissioners may impose, the VAT chargeable on the importation of goods shall not be payable where—

- (a) a taxable person makes a supply of goods which is to be zero-rated in accordance with the relevant provisions of the Act,
- (b) the goods so imported are the subject of that supply, and
- (c) the Commissioners are satisfied that the importer—
 - (i) intends to remove the goods to a member State, and
 - (ii) is importing the goods in the course of a supply by the importer of those goods in accordance with the relevant provisions of the Act and any regulations made thereunder.

(2) As a condition of granting the relief afforded by paragraph (1), the Commissioners may require the deposit of security the amount of which shall not exceed the amount of VAT chargeable on the importation.

(3) The relief afforded by paragraph (1) above shall continue to apply provided that the importer—

- (a) removes the goods to a member State within one month of the date of importation or within such longer period as the Commissioners may allow, and
- (b) supplies the goods in accordance with the relevant provisions of the Act and any regulations made thereunder.

(4) In this regulation, the “relevant provisions of the Act” are the provisions in sub-paragraphs (a)(i) and (ii) and (b) of section 30(8) of the Act to be read as if the changes made by paragraph 29(5) of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 had not been made and “Northern Ireland” is substituted for “United Kingdom”.

Textual Amendments

F3 Regs. 133AB-133AM inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **43**

Northern Ireland: re-importation of goods exported for treatment or process

133AL.—(1) Subject to such conditions as the Commissioners may impose, VAT chargeable on the NI importation of goods which have been temporarily exported and are re-imported after having undergone repair, process or adaptation abroad, or after having been made up or reworked abroad, shall be payable as if such treatment or process had been carried out in Northern Ireland, if the Commissioners are satisfied that—

- (a) at the time of exportation, the goods were intended to be re-imported after completion of the treatment or process abroad, and
 - (b) the ownership in the goods was not transferred to any other person at exportation or during the time they were abroad.
- (2) In this regulation—
- (a) “abroad” means outside Northern Ireland and the European Union;
 - (b) “exportation”, in relation to the goods mentioned in paragraph (1), means the exportation of goods from the United Kingdom as a result of their removal from Northern Ireland to a place outside the European Union and “exported” is to be interpreted accordingly;
 - (c) “VAT chargeable on the NI importation of goods” means VAT chargeable in accordance with paragraph 1(3) of Schedule 9ZB to the Act (VAT on the importation of non-Union goods into the United Kingdom as a result of their entry into Northern Ireland).

Textual Amendments

F3 Regs. 133AB-133AM inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **43**

Export of freight containers from Northern Ireland

133AM. Where the Commissioners are satisfied that a container is to be exported, its supply, subject to such conditions as they may impose, shall be zero-rated.]

Textual Amendments

F3 Regs. 133AB-133AM inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **43**

[^{F5}Repayments of import VAT to certain persons

133AN.—(1) For the purposes of this regulation and regulations 133AO and 133AP, “import VAT” means VAT chargeable by virtue of section 1(1)(c) of the Act as a result of the entry of goods into Northern Ireland.

(2) Regulations 133AO and 133AP apply where a person (“P”) has paid an amount to the Commissioners in respect of import VAT (“the import VAT”) and P is entitled to repayment of that amount because—

- (a) the import VAT was not due when it was paid;
- (b) the import VAT is liable to be repaid under Union customs legislation; or
- (c) all or part of the relevant NI import duty, which was included (by virtue of section 21(2)(a) of the Act) in the value of the imported goods, has been remitted or repaid.

133AO.—(1) This regulation applies where P—

- (a) is not a taxable person; or
- (b) has paid the import VAT on behalf of a person who is not a taxable person.

(2) P may make an application for the repayment of the import VAT as if P’s case were a reduced duty case under Chapter 2 of Part 7 of the Customs (Import Duty) (EU Exit) Regulations 2018 and as if the import VAT was paid in respect of a liability to import duty.

(3) Except as provided by this regulation, no claim for repayment in relation to the import VAT may be made (and, accordingly, paragraph 1(4) of Schedule 9ZB to the Act does not have effect to the extent that it would apply a different provision about the way in which a claim for repayment in relation to the import VAT may be made).

133AP.—(1) This regulation applies where—

- (a) P is a taxable person; and
- (b) P did not account for the import VAT in accordance with regulation 4 of the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019.

(2) P may make a negative entry for the import VAT in the VAT payable portion of P’s VAT account.

(3) Where P has deducted an amount of input tax in respect of the import VAT and makes the entry under paragraph (2), P must also make a negative entry in the VAT allowable portion of P’s VAT account for that input tax.

(4) The entries under paragraphs (2) and (3) may be made in the part of P’s VAT account which relates to the prescribed accounting period in which P becomes aware of P’s entitlement to repayment or a later prescribed accounting period.

(5) The entry under paragraph (2) may not be made more than 4 years after the end of the prescribed accounting period in which the importation of the goods took place.

(6) Except as provided by this regulation, no claim for repayment or credit in relation to the import VAT may be made (and, accordingly, paragraph 1(4) of Schedule 9ZB to the Act does not have effect to the extent that it would apply a different provision about the way in which a claim for repayment or credit in relation to the import VAT may be made).

(7) For the purposes of this regulation, “negative entry”, “VAT account”, “VAT allowable portion” and “VAT payable portion” have the same meanings as they do in regulation 24.]

Textual Amendments

- F5** Regs. 133AN-133AP inserted (1.4.2022) by [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, **30**

Supplies to persons outside the relevant states

133B. Where the Commissioners are satisfied that—

(1) goods intended for export to a place outside the relevant states have been supplied at a time when they were located in Northern Ireland to—

- (a) a person not resident in Northern Ireland,
- (b) a trader who has no business establishment in Northern Ireland from which taxable supplies are made, or
- (c) an overseas authority, and

(2) the goods were exported to a place outside the relevant states;

(3) the goods are not personal gifts on export as defined in [^{F6}regulation 2] of the Customs (Export) (EU Exit) Regulations 2019; and

(4) any conditions that may be specified by the Commissioners in a notice published by them have been met,

the supply, subject to such other conditions as they may impose, shall be zero-rated.

Textual Amendments

- F6** Words in [reg. 133B\(3\)](#) substituted (1.12.2021) by [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1164\)](#), regs. 1, **25**

VAT Retail Export Scheme

133C.—(1) Where the Commissioners are satisfied that—

- (a) goods, which at the time of the supply were located in Northern Ireland, have been supplied to a person who is an overseas visitor and who, at the time of the supply, intended to depart from the relevant states before the end of the third month following that in which the supply is effected and that the goods should accompany him,
- (b) save as they may allow, the goods were produced to the competent authorities for the purposes of the common system of VAT in the relevant state from which the goods were finally exported to a place outside the relevant states, and
- (c) the goods were exported to a place outside the relevant states,

the supply, subject to such conditions as they may impose, shall be zero-rated.

(2) In this regulation—

- (a) “goods” does not include—
 - (i) a motor-vehicle, or
 - (ii) a boat intended to be exported under its own power,
- (b) the words “overseas visitor” refer to a traveller who is not established within the relevant states,

- (c) for the purposes of paragraph (b) above, a traveller is not established within the relevant states only if that traveller's domicile or habitual residence is situated outside the relevant states,
- (d) solely for the purposes of paragraph (c) above, the traveller's domicile or habitual residence is the place entered as such in a valid—
 - (i) identity document,
 - (ii) identity card, or
 - (iii) passport,
- (e) a document referred to in sub-paragraph (i), (ii) or (iii) of paragraph (d) is valid for the purposes of that paragraph only if—
 - (i) it is so recognised by the Commissioners, and
 - (ii) it is not misleading as to the traveller's true place of domicile or habitual residence.

Supplies to persons departing from the relevant states

133D.—(1) The Commissioners may, on application by an overseas visitor who intends to depart from the relevant states within 15 months and remain outside the relevant states for a period of at least 6 months, permit that person within 12 months [^{F7}(or 30 days if the motor vehicle is to be removed to Great Britain)] of the person's intended departure to purchase, from a registered person, a motor vehicle located in Northern Ireland at the time of purchase without payment of VAT, for subsequent export, and its supply, subject to such conditions as they may impose, shall be zero-rated.

(2) The conditions that the Commissioners may impose under paragraph (1) may be specified in a notice published by them.

(3) In this regulation, “overseas visitor” means a person who, during the 2 years immediately preceding the date of the application has not been in Northern Ireland for more than 365 days, or who, during the 6 years immediately preceding the date of the application has not been in Northern Ireland for more than 1,095 days.

Textual Amendments

F7 Words in [reg. 133D\(1\)](#) inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 44](#)

133E.—^{F8}(1) The Commissioners may, on application by any person who intends to depart from the relevant states within 9 months and remain outside the relevant states for a period of at least 6 months, permit that person within 6 months (or 30 days if the motor vehicle is to be removed to Great Britain) of the person’s intended departure to purchase, from a registered person, a motor vehicle located in Northern Ireland at the time of purchase without payment of VAT, for subsequent export, and its supply, subject to such conditions as they may impose, shall be zero-rated.]

(2) The conditions that the Commissioners may impose under paragraph (1) may be specified in a notice published by them.

^{F9}(3)

Textual Amendments

F8 [Reg. 133E\(1\)](#) substituted (1.4.2022) by [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), [regs. 1, 31](#)

F9 Reg. 133E(3) omitted (1.8.2021) by virtue of [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **45(b)**

Supplies to persons taxable in a member State

133F.—(1) Subject to regulation 133G, where the Commissioners are satisfied that —

- (a) a supply of goods by a taxable person involves their removal from Northern Ireland;
- (b) the supply is to a person (“P”) who is registered for VAT in a member State and has provided the supplier with the VAT identification number issued to P by that member State,
- (c) the goods have been removed to a member State, and
- (d) the goods are not goods in relation to whose supply the taxable person has opted, pursuant to section 50A of the Act, for VAT to be charged by reference to the profit margin on the supply,

the supply, subject to such conditions as they may impose, shall be zero-rated.

[^{F10}**133G.** The zero-rating provided for by regulation 133F shall be revoked where, in relation to the supply mentioned in that regulation—

- (a) the taxable person who makes the supply fails to comply with the obligation to submit a statement under regulation 22, or
- (b) the statement submitted by that taxable person does not set out the correct information as required by or under regulation 22,

unless the taxable person can satisfy the Commissioners that there was a reasonable excuse for the failure to comply or the failure to submit the correct information, as the case may be.]

Textual Amendments

F10 Reg. 133G substituted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **46**

Additional provision in relation to importations, exportations and removals in respect of Northern Ireland

133H.—(1) The Commissioners may make additional provision in relation to importation, exportation and removals so far as concerning value added tax in respect of Northern Ireland in a notice published by them.

(2) A notice made under this regulation may include provision for the following—

- (a) enactments, regulations and Union customs legislation which are to be excepted or adapted in relation to importations in, or exports from, Northern Ireland;
- (b) treatment of supplies made to persons taxable in a member State or supplies of goods subject to excise duty to persons who are not taxable in a member State;
- (c) reimportation of goods exported for treatment or process, temporary importations and export of freight containers;
- (d) territories to be treated as excluded from or included in the territory of the Community and of the member States, related entry and exit formalities and use of the internal transit procedure under Union customs legislation and Union customs legislation which will apply.

[F11] Supplies of goods subject to excise duty to persons who are not taxable in a member state

133I. Where the Commissioners are satisfied that—

- (a) a supply by a taxable person of goods subject to excise duty involves their removal from Northern Ireland to a member State,
- (b) that supply is other than to a person taxable in a member State and the place of supply is not, by virtue of paragraph 29(2) of Schedule 9ZB to the Act, treated as outside the United Kingdom,
- (c) the goods have been removed to a member State in accordance with the provisions of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010, and
- (d) the goods are not goods in relation to whose supply the taxable person has opted, pursuant to section 50A of the Act, for VAT to be charged by reference to the profit margin on the supply,

the supply, subject to such conditions as the Commissioners may impose, shall be zero rated.

Textual Amendments

F11 Regs. 133I-133N inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, 47

Scope of territories

133J.—(1) For the purposes of the Act, the following territories shall be treated as excluded from the territory of the European Union—

- (a) Andorra;
- (b) San Marino;
- (c) the Aland Islands.

(2) For the purposes of the Act, the following territories shall be treated as excluded from the territory of the member States and the territory of the European Union—

- (a) the Canary Islands (Kingdom of Spain);
- (b) Guadeloupe, French Guiana, Martinique, Mayotte, Réunion and Saint-Martin (French Republic);
- (c) Mount Athos (Hellenic Republic).

(3) For the purposes of the Act, the Principality of Monaco (French Republic) shall be treated as included in the territory of the member States and the territory of the European Union.

Textual Amendments

F11 Regs. 133I-133N inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, 47

Entry and exit formalities and use of the internal Community transit procedure in Northern Ireland

133K.—(1) Where goods enter Northern Ireland from the territories specified in regulation 133J(1) or (2) (territories treated as excluded from the territory of the European Union or member States), the formalities relating to the entry of goods into the customs territory of

the European Union contained in the Union Customs Code and the Commission Implementing Regulation shall be completed.

(2) Where goods are exported from Northern Ireland to the territories specified in regulation 133J(1) or (2) (territories treated as excluded from the territory of the European Union and member States), the formalities relating to the export of goods to a place outside the customs territory of the European Union contained in Union Customs Code and the Commission Implementing Regulation shall be completed.

(3) Where goods enter the United Kingdom by reason of their entry into Northern Ireland from the territories specified in regulation 133J(1) or (2) and the goods are intended for a member State, transport of the goods to which destination involves their passage through a member State, the internal Community transit procedure described in the Union Customs Code and Article 227 of the Commission Implementing Regulation shall apply.

Textual Amendments

F11 Regs. 133I-133N inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, 47

Customs and excise legislation to be applied in Northern Ireland

133L. Subject to regulation 133N, where goods are imported into the United Kingdom by reason of their entry into Northern Ireland from the territories specified in regulation 133J(1) and (2), the customs and excise legislation referred to in regulations 133AB, 133AC, 133AD and 133AE shall apply (so far as relevant) in relation to any VAT chargeable upon such importation with the same exceptions and adaptations as are specified in those regulations in relation to the application of section 16(1) of the Act.

133M.—(1) Where goods are imported into the United Kingdom by reason of their entry into Northern Ireland from the territories specified in regulation 133J(2), section 4 of the Finance (No. 2) Act 1992 (enforcement powers) shall apply in relation to any VAT chargeable upon such importation as if references in that section to “member States” excluded the territories specified in regulation 133J(2).

(2) Where goods are exported from Northern Ireland to the territories specified in regulation 133J(1) and (2), the provisions relating to the export of goods to a place outside the customs territory of the European Union contained in the Union Customs Code and the Commission Implementing Regulation shall apply for the purpose of ensuring the correct application of the zero rate of VAT to such goods.

133N.—(1) Subject to paragraph (2), where goods are exported from Northern Ireland to the territories specified in regulation 133J(1) and (2), the provisions made by or under the Customs and Excise Management Act 1979 in relation to the exportation of goods to places outside the member States shall apply (so far as relevant) for the purpose of ensuring the correct application of the zero rate of VAT to such goods.

(2) Where goods are being exported from Northern Ireland to the territories specified in regulation 133J(2), section 4 of the Finance (No. 2) Act 1992 (enforcement powers) shall apply to such goods as if references in that section to “member States” excluded the territories specified in regulation 133J(2).]]

Textual Amendments

F11 Regs. 133I-133N inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **47**

Supplies to persons taxable in another member State

F12 **134.**

Textual Amendments

F12 Regs. 134-145 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Revocation and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/513\)](#), regs. 1, **5(15)** (with regs. 9-11) (as amended by [S.I. 2020/1495](#), regs. 1(2), 22(3)(4)); [S.I. 2020/1641](#), reg. 2, Sch.

F12 **134A.**

Textual Amendments

F12 Regs. 134-145 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Revocation and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/513\)](#), regs. 1, **5(15)** (with regs. 9-11) (as amended by [S.I. 2020/1495](#), regs. 1(2), 22(3)(4)); [S.I. 2020/1641](#), reg. 2, Sch.

Supplies of goods subject to excise duty to persons who are not taxable in another member State

F12 **135.**

Textual Amendments

F12 Regs. 134-145 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Revocation and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/513\)](#), regs. 1, **5(15)** (with regs. 9-11) (as amended by [S.I. 2020/1495](#), regs. 1(2), 22(3)(4)); [S.I. 2020/1641](#), reg. 2, Sch.

Territories to be treated as excluded from or included in the territory of the [^{F13}European Union] and of the member States

F12 **136.**

Textual Amendments

F12 Regs. 134-145 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Revocation and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/513\)](#), regs. 1, **5(15)** (with regs. 9-11) (as amended by [S.I. 2020/1495](#), regs. 1(2), 22(3)(4)); [S.I. 2020/1641](#), reg. 2, Sch.

F13 Words in Regulations substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, **3-6**

F12 **137.**

Textual Amendments

F12 Regs. 134-145 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Revocation and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/513\)](#), regs. 1, **5(15)** (with regs. 9-11) (as amended by [S.I. 2020/1495](#), regs. 1(2), 22(3)(4)); [S.I. 2020/1641](#), reg. 2, Sch.

F12138.

Textual Amendments

F12 Regs. 134-145 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Revocation and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/513\)](#), regs. 1, **5(15)** (with regs. 9-11) (as amended by [S.I. 2020/1495](#), regs. 1(2), 22(3)(4)); [S.I. 2020/1641](#), reg. 2, Sch.

F12139.

Textual Amendments

F12 Regs. 134-145 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Revocation and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/513\)](#), regs. 1, **5(15)** (with regs. 9-11) (as amended by [S.I. 2020/1495](#), regs. 1(2), 22(3)(4)); [S.I. 2020/1641](#), reg. 2, Sch.

Entry and exit formalities

F12140.

Textual Amendments

F12 Regs. 134-145 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Revocation and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/513\)](#), regs. 1, **5(15)** (with regs. 9-11) (as amended by [S.I. 2020/1495](#), regs. 1(2), 22(3)(4)); [S.I. 2020/1641](#), reg. 2, Sch.

Use of the internal [^{F13}Union] transit procedure

F12141.

Textual Amendments

F12 Regs. 134-145 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Revocation and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/513\)](#), regs. 1, **5(15)** (with regs. 9-11) (as amended by [S.I. 2020/1495](#), regs. 1(2), 22(3)(4)); [S.I. 2020/1641](#), reg. 2, Sch.
F13 Words in Regulations substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3-6

Customs and excise legislation to be applied

F12142.

F12143.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, PART 16ZA. (See end of Document for details)

^{F12}**144.**

^{F12}**145.**

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Textual Amendments

F12 Regs. 134-145 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019 (S.I. 2019/513), regs. 1, **5(15)** (with regs. 9-11) (as amended by S.I. 2020/1495, regs. 1(2), 22(3)(4)); 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, PART 16ZA.