

## STATUTORY INSTRUMENTS

# 1995 No. 2518

## The Value Added Tax Regulations 1995

### [<sup>F1</sup>PART 20A

#### Repayments to EU traders incurring VAT on goods in Northern Ireland

##### Textual Amendments

- F1** Pt. 20A 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, 86 (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

##### Application of this Part

**184A.** Part 20 of these Regulations as it had effect immediately before IP completion day continues to have effect subject to the modifications set out in regulations 184B to [<sup>F2</sup>184KB].

##### Textual Amendments

- F2** Word in reg. 184A substituted (1.1.2023) by [The Finance Act 2009, Sections 101 and 102 \(Value Added Tax\) \(Late Payment Interest and Repayment Interest\) \(Exceptions and Consequential Amendments\) Order 2022 \(S.I. 2022/1298\)](#), arts. 1(2), 6(2)

##### Application of this Part

**184A.** Part 20 of these Regulations as it had effect immediately before IP completion day continues to have effect subject to the modifications set out in regulations 184B to 184K.

**184B.** In regulation 173 (interpretation of Part 20) read there as being after paragraph (3)—

“(4) For the purposes of this Part, a supply is a supply of goods made to a claimant in Northern Ireland only where—

- (a) the goods are located in Northern Ireland at the time that they are supplied; and
- (b) the invoice required by regulation 13 to be provided to the claimant by the supplier in respect of that supply—
  - (i) describes the supply as being a supply of goods; and
  - (ii) does not contain particulars of any supply other than a supply of goods of the description set out in sub-paragraph (a).”

**184C.** For paragraph (1) of regulation 173B read—

“(1) The VAT referred to in regulation 173A is VAT charged on—

- (a) an importation of goods into Northern Ireland; and

- (b) a supply of goods made to the claimant in Northern Ireland if that VAT would be, or would be treated as, input tax of the claimant if the claimant were a taxable person.”

**184D.** For paragraph (2) of regulation 173B read—

- “(2) A claim for repayment may not be made in respect of VAT charged on—
- (a) an importation of goods in respect of which the VAT charged is eligible for other relief;
  - (b) a supply or importation of goods which the claimant has removed or intends to remove from Northern Ireland to a member State, or which the claimant has exported or intends to export to a place outside the member States or to remove to Great Britain;
  - (c) a supply or importation of goods which the claimant has used or intends to use for the purpose of any supply made in the course of a business activity carried on by the claimant in Northern Ireland;
  - (d) a supply or importation of goods which if made to a taxable person would be excluded from credit under section 25 of the Act (payment of VAT by reference to accounting periods and credit for input tax against output tax); or
  - (e) the supply or importation of goods to a travel agent which is for the direct benefit of a traveller other than the travel agent or the travel agent's employee.”

**184E.** In regulation 173C, read “goods or services” in both places it occurs as “goods”.

**184F.** For regulation 173E (persons to whom this Part applies), read—

“173E. This Part applies to a person who is established in and who carries on business in a member State for the whole of a repayment period other than a person who—

- (a) is established in Northern Ireland during any part of the repayment period; or
- (b) is registered or required to be registered for VAT in the United Kingdom during any part of the repayment period.”.

**184G.** In regulation 173F (time when VAT is incurred), read “supply of goods or services” in both places it occurs as “supply of goods”.

**184H.** In regulation 173K, read “supply of goods or services” as “supply of goods”.

**184I.** For paragraph (2) of regulation 173L (contents of a repayment application) read—

“(2) A supply is within this paragraph if it is a supply made in the course of a business activity carried on by the claimant in Northern Ireland.”

**184J.** In regulation 173M—

- (a) for paragraphs (b) and (c) read—
  - “(b) except in the case of an importation of goods, the registration number of the supplier and the prefix “XI”;
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- (b) in paragraph (h), read “goods and services” as “goods”.

**184K.** For regulation 173O read—

“173O. The nature of the goods in respect of which repayment of VAT under this Part is claimed must be described in accordance with numerical codes specified for this purpose in a notice published by the Commissioners in accordance with this regulation.”.

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“(1) The VAT referred to in regulation 173A is VAT charged on—

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“(2) A claim for repayment may not be made in respect of VAT charged on—

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**184E.** In regulation 173C, read “goods or services” in both places it occurs as “goods”.

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“173E. This Part applies to a person who is established in and who carries on business in a member State for the whole of a repayment period other than a person who—

- (a) is established in Northern Ireland during any part of the repayment period; or
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**184I.** For paragraph (2) of regulation 173L (contents of a repayment application) read—

“(2) A supply is within this paragraph if it is a supply made in the course of a business activity carried on by the claimant in Northern Ireland.”

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(a) for paragraphs (b) and (c) read—

“(b) except in the case of an importation of goods, the registration number of the supplier and the prefix “XI”;

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(e) the supply or importation of goods to a travel agent which is for the direct benefit of a traveller other than the travel agent or the travel agent's employee.”

**Modifications etc. (not altering text)**

**C1** [Reg. 184D](#) modified (10.6.2021 for specified purposes) by 1994 c. 23, Sch. 9ZF para. 17(2) (as inserted by [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), [Sch. 18 para. 6](#))

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**184A.** Part 20 of these Regulations as it had effect immediately before IP completion day continues to have effect subject to the modifications set out in regulations 184B to 184K.

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“(2) A supply is within this paragraph if it is a supply made in the course of a business activity carried on by the claimant in Northern Ireland.”

**184J.** In regulation 173M—

(a) for paragraphs (b) and (c) read—

“(b) except in the case of an importation of goods, the registration number of the supplier and the prefix “XI”;

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“(2) A claim for repayment may not be made in respect of VAT charged on—

- (a) an importation of goods in respect of which the VAT charged is eligible for other relief;
- (b) a supply or importation of goods which the claimant has removed or intends to remove from Northern Ireland to a member State, or which the claimant has exported or intends to export to a place outside the member States or to remove to Great Britain;
- (c) a supply or importation of goods which the claimant has used or intends to use for the purpose of any supply made in the course of a business activity carried on by the claimant in Northern Ireland;
- (d) a supply or importation of goods which if made to a taxable person would be excluded from credit under section 25 of the Act (payment of VAT by reference to accounting periods and credit for input tax against output tax); or
- (e) the supply or importation of goods to a travel agent which is for the direct benefit of a traveller other than the travel agent or the travel agent's employee.”

**184E.** In regulation 173C, read “goods or services” in both places it occurs as “goods”.

**184F.** For regulation 173E (persons to whom this Part applies), read—

“173E. This Part applies to a person who is established in and who carries on business in a member State for the whole of a repayment period other than a person who—

- (a) is established in Northern Ireland during any part of the repayment period; or
- (b) is registered or required to be registered for VAT in the United Kingdom during any part of the repayment period.”.

**184G.** In regulation 173F (time when VAT is incurred), read “supply of goods or services” in both places it occurs as “supply of goods”.

**184H.** In regulation 173K, read “supply of goods or services” as “supply of goods”.

**184I.** For paragraph (2) of regulation 173L (contents of a repayment application) read—

“(2) A supply is within this paragraph if it is a supply made in the course of a business activity carried on by the claimant in Northern Ireland.”

**184J.** In regulation 173M—

(a) for paragraphs (b) and (c) read—

“(b) except in the case of an importation of goods, the registration number of the supplier and the prefix “XI”;

(c) the date of issue of, and the unique sequential number identifying, the import document required to be produced by regulation 17 of the Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020 or the document authenticated or issued by a proper officer in respect of an importation of goods or the VAT invoice issued in respect of the supply;”.

(b) in paragraph (h), read “goods and services” as “goods”.

**184K.** For regulation 173O read—

“173O. The nature of the goods in respect of which repayment of VAT under this Part is claimed must be described in accordance with numerical codes specified for this purpose in a notice published by the Commissioners in accordance with this regulation.”.

Application of this Part

**184A.** Part 20 of these Regulations as it had effect immediately before IP completion day continues to have effect subject to the modifications set out in regulations 184B to 184K.

**184B.** In regulation 173 (interpretation of Part 20) read there as being after paragraph (3)—

“(4) For the purposes of this Part, a supply is a supply of goods made to a claimant in Northern Ireland only where—

(a) the goods are located in Northern Ireland at the time that they are supplied; and

(b) the invoice required by regulation 13 to be provided to the claimant by the supplier in respect of that supply—

(i) describes the supply as being a supply of goods; and

(ii) does not contain particulars of any supply other than a supply of goods of the description set out in sub-paragraph (a).”

**184C.** For paragraph (1) of regulation 173B read—

“(1) The VAT referred to in regulation 173A is VAT charged on—

(a) an importation of goods into Northern Ireland; and

(b) a supply of goods made to the claimant in Northern Ireland if that VAT would be, or would be treated as, input tax of the claimant if the claimant were a taxable person.”

**184D.** For paragraph (2) of regulation 173B read—

“(2) A claim for repayment may not be made in respect of VAT charged on—

(a) an importation of goods in respect of which the VAT charged is eligible for other relief;

- (b) a supply or importation of goods which the claimant has removed or intends to remove from Northern Ireland to a member State, or which the claimant has exported or intends to export to a place outside the member States or to remove to Great Britain;
- (c) a supply or importation of goods which the claimant has used or intends to use for the purpose of any supply made in the course of a business activity carried on by the claimant in Northern Ireland;
- (d) a supply or importation of goods which if made to a taxable person would be excluded from credit under section 25 of the Act (payment of VAT by reference to accounting periods and credit for input tax against output tax); or
- (e) the supply or importation of goods to a travel agent which is for the direct benefit of a traveller other than the travel agent or the travel agent's employee.”

**184E.** In regulation 173C, read “goods or services” in both places it occurs as “goods”.

**184F.** For regulation 173E (persons to whom this Part applies), read—

“173E. This Part applies to a person who is established in and who carries on business in a member State for the whole of a repayment period other than a person who—

- (a) is established in Northern Ireland during any part of the repayment period; or
- (b) is registered or required to be registered for VAT in the United Kingdom during any part of the repayment period.”.

**184G.** In regulation 173F (time when VAT is incurred), read “supply of goods or services” in both places it occurs as “supply of goods”.

**184H.** In regulation 173K, read “supply of goods or services” as “supply of goods”.

**184I.** For paragraph (2) of regulation 173L (contents of a repayment application) read—

“(2) A supply is within this paragraph if it is a supply made in the course of a business activity carried on by the claimant in Northern Ireland.”

**184J.** In regulation 173M—

- (a) for paragraphs (b) and (c) read—

“(b) except in the case of an importation of goods, the registration number of the supplier and the prefix “XI”;

- (c) the date of issue of, and the unique sequential number identifying, the import document required to be produced by regulation 17 of the Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020 or the document authenticated or issued by a proper officer in respect of an importation of goods or the VAT invoice issued in respect of the supply;”.

- (b) in paragraph (h), read “goods and services” as “goods”.

**184K.** For regulation 173O read—

“173O. The nature of the goods in respect of which repayment of VAT under this Part is claimed must be described in accordance with numerical codes specified for this purpose in a notice published by the Commissioners in accordance with this regulation.”.]

[<sup>F3</sup>**184KA.** In regulation 173W(3), for “section 78 of the Act” read “section 102(3) of the Finance Act 2009”.

**Textual Amendments**

**F3** Regs. 184KA, 184KB inserted (1.1.2023) by The Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022 (S.I. 2022/1298), arts. 1(2), **6(3)**

**184KB.** For regulation 173X read—

“**173X.**—(1) Where—

- (a) any amount has been paid to any person by way of interest under regulation 173W, but
- (b) that person was not entitled to that amount under that regulation,

the amount to which the person was not entitled shall be treated as if it were an amount of repayment interest recoverable as late payment interest under paragraph 6 of Schedule 54A to the Finance Act 2009 (certain amounts of repayment interest recoverable as late payment interest).

(2) For the purpose of this regulation the requirement to meet Conditions A to C in paragraph 7 of Schedule 54A is to be treated as met.”]

**Textual Amendments**

**F3** Regs. 184KA, 184KB inserted (1.1.2023) by The Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022 (S.I. 2022/1298), arts. 1(2), **6(3)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, PART 20A.