

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XVI

IMPORTATIONS, EXPORTATIONS AND
REMOVALS [^{F1}IN RESPECT OF GREAT BRITAIN]

Textual Amendments

- F1** Words in Pt. 16 heading 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, 60 (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Interpretation of Part XVI

117. —

(1) In regulation 127 “approved inland clearance depot” means any inland premises approved by the Commissioners for the clearance of goods for customs and excise purposes.

(2) For the purposes of regulation 128 “container” means an article of transport equipment (lift-van, moveable tank or other similar structure)—

- (a) fully or partially enclosed to constitute a compartment intended for containing goods,
- (b) of a permanent character and accordingly strong enough to be suitable for repeated use,
- (c) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading,
- (d) designed for ready handling, particularly when being transferred from one mode of transport to another,
- (e) designed to be easy to fill and to empty, and
- (f) having an internal volume of one cubic metre or more,

and the term “container” shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container, but shall not include vehicles, accessories or spare parts of vehicles, or packaging.

^{F2}(3)

^{F3}(4)

^{F4}(5)

^{F4}(6)

(7) For the purposes of regulation 129 “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.

- F⁵(7A)
- F⁵(7B)
- F⁵(7C)
- F⁵(7D)

(8) In [F⁶regulation 132] “overseas visitor” means a person who, during the 2 years immediately preceding F⁷... the date of the application mentioned in regulation 132, has not been in [F⁸Great Britain] for more than 365 days, or who, F⁷... during the 6 years immediately preceding the date of the application has not been in [F⁸Great Britain] for more than 1,095 days.

- F⁹(9)
- F¹⁰(10)
- F¹⁰(11)

[F¹¹(12) In regulations 119 and 121D “UK Reliefs document” has the same meaning as in regulation 2 of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020.

(13) Unless otherwise specified, in this Part—

- (a) “importation” means—
 - (i) the importation of goods from outside the United Kingdom (but not the Isle of Man) as a result of their entry into Great Britain; and
 - (ii) the entry of goods into Great Britain following their removal from Northern Ireland, and related expressions are to be interpreted accordingly.
- (b) “export” means—
 - (i) the export of goods from Great Britain to a place outside the United Kingdom (but not the Isle of Man); and
 - (ii) the removal of goods from Great Britain to Northern Ireland, and related expressions are to be interpreted accordingly.]

Textual Amendments

- F2** Reg. 117(3) omitted (1.4.1999) by virtue of [The Value Added Tax \(Amendment\) Regulations 1999](#) (S.I. 1999/438), regs. 1, **10(1)**
- F3** Reg. 117(4) omitted (31.12.2020) by virtue of [The Travellers’ Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020](#) (S.I. 2020/1412), regs. 1, **11(2)** (with reg. 23)
- F4** Reg. 117(5)(6) omitted (1.3.1996) by virtue of [The Value Added Tax \(Amendment\) Regulations 1996](#) (S.I. 1996/210), regs. 1, **9**
- F5** Reg. 117(7A)-(7D) omitted (31.12.2020) by virtue of [The Travellers’ Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020](#) (S.I. 2020/1412), regs. 1, **11(2)** (with reg. 23)
- F6** Words in reg. 117(8) substituted (1.4.1999) by [The Value Added Tax \(Amendment\) Regulations 1999](#) (S.I. 1999/438), regs. 1, **10(3)(a)**
- F7** Words in reg. 117(8) omitted (1.4.1999) by virtue of [The Value Added Tax \(Amendment\) Regulations 1999](#) (S.I. 1999/438), regs. 1, **10(3)(b)**
- F8** Words in reg. 117(8) substituted (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, **62(1)(a)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F9** Reg. 117(9) omitted (1.7.2003) by virtue of [The Value Added Tax \(Amendment\) \(No. 4\) Regulations 2003](#) (S.I. 2003/1485), regs. 1(1), **5(c)** (with reg. 1(2))

- F10** Reg. 117(10)(11) 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(2)(b)** (with regs. 9-11) (as amended by S.I. 2020/1495, regs. 1(2), 22(3)(4)); S.I. 2020/1641, reg. 2, Sch.
- F11** Reg. 117(12)(13) 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, **62(1)(b)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Commencement Information

- I1** Reg. 117 in force at 20.10.1995, see **reg. 1**

Enactments excepted

118. There shall be excepted from the enactments which are to apply [^{F12}to importations] as mentioned in section 16(1) of the Act—

- (a) the Alcoholic Liquor Duties Act 1979(1)—
 - [^{F13}(ai) section 5A (exemption from duty on spirits in flavourings),
 - (i) section 7 (exemption from duty on spirits in articles used for medical purposes),
 - (ii) section 8 (repayment of duty on spirits for medical or scientific purposes),
 - ^{F14}(iii)
 - (iv) section 10 (remission of duty on spirits for use in art or manufacture),
 - ^{F15}(v)
 - (vi) sections 42 ^{F16}... (drawback on exportation and warehousing of beer),
 - (b) the Hydrocarbon Oil Duties Act 1979(2)—
 - (i) section 9 (relief for certain industrial uses),
 - (ii) section 15 (drawback of duty on exportation etc. of certain goods),
 - ^{F17}(iii)
 - (iv) section 17 (repayment of duty on heavy oil used by horticultural producers),
 - ^{F18}(v)
 - (vi) section 19 (repayment of duty on fuel used in fishing boats etc.),
 - (vii) section 20 (relief from duty on oil contaminated or accidentally mixed in warehouse),
and
 - (viii) section 20AA (power to allow reliefs),
 - (c) the Customs and Excise Management Act 1979(3)—
 - ^{F19}(i)
 - ^{F19}(ii)
 - (iii) section 126 (charge of excise duty on manufactured or composite imported articles),
and
 - ^{F20}(iv)
- [^{F21}(ca) the Taxation (Cross-border Trade) Act 2018—

(1) 1979 c. 4 ; section 8 was substituted by section 6(1) of the Finance Act 1988 (c. 39) .
(2) 1979 c. 5 .
(3) 1979 c. 2 .

- (i) section 16 (value of chargeable goods),
- (ii) section 36 (outward processing procedure),
- (iii) Schedule 2, Part 5 (authorised use procedure), except to the extent that it relates to the matters referred to in regulation 119(2)(a), and
- (iv) Schedule 2, Part 6 (temporary admission procedure), except to the extent that it relates to full relief from a liability to import duty in relation to a temporary admission procedure,]
- (d) the Customs and Excise Duties (General Reliefs) Act 1979(4) other than sections 8 and 9(b),
- (e) the Isle of Man Act 1979(5), sections 8 and 9 (removal of goods from Isle of Man to United Kingdom), ^{F22}...
- (f) the Tobacco Products Duty Act 1979(6), section 2(2) (remission or repayment of duty on tobacco products) [^{F23}, and
[the Finance Act 1995, section 5 (denatured alcohol);]
- ^{F24}(fa)
- (g) the Finance Act 1999, sections 126 and 127 (interest on unpaid customs debts and on certain repayments relating to customs duty)]

Textual Amendments

- F12** Words in [reg. 118](#) 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, 63\(a\)](#) (with [regs. 109-131](#)); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)
- F13** [Reg. 118\(a\)\(ai\)](#) inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 39\(a\)\(i\)](#)
- F14** [Reg. 118\(a\)\(iii\)](#) omitted (1.8.2021) by virtue of [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 39\(a\)\(ii\)](#)
- F15** [Reg. 118\(a\)\(v\)](#) omitted (1.8.2021) by virtue of [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 39\(a\)\(ii\)](#)
- F16** Words in [reg. 118\(a\)\(vi\)](#) omitted (1.8.2021) by virtue of [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 39\(a\)\(iii\)](#)
- F17** [Reg. 118\(b\)\(iii\)](#) omitted (1.8.2021) by virtue of [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 39\(b\)](#)
- F18** [Reg. 118\(b\)\(v\)](#) omitted (1.8.2021) by virtue of [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 39\(b\)](#)
- F19** [Reg. 118\(c\)\(i\)\(ii\)](#) 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\(3\)\(a\)](#) (with [regs. 9-11](#)) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\), 22\(3\)\(4\)](#)); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)
- F20** [Reg. 118\(c\)\(iv\)](#) omitted (1.8.2021) by virtue of [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 39\(c\)](#)
- F21** [Reg. 118\(ca\)](#) 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, 63\(b\)](#) (with [regs. 109-131](#)); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)
- F22** Word in [reg. 118\(e\)](#) omitted (1.4.2000) by virtue of [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2000 \(S.I. 2000/634\)](#), [regs. 1, 3\(1\)](#)

(4) 1979 c. 3 .
(5) 1979 c. 58 .
(6) 1979 c. 7 .

F23 Reg. 118(g) and word inserted (1.4.2000) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2000 \(S.I. 2000/634\)](#), regs. 1, **3(2)**

F24 Reg. 118(fa) inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **39(d)**

Commencement Information

I2 Reg. 118 in force at 20.10.1995, see [reg. 1](#)

[^{F25}Regulations excepted

119.—(1) The provision made by or under the following subordinate legislation is excepted from applying to importations—

- (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);
 - (c) any regulation made under section 19 of the Taxation (Cross-border Trade) Act 2018 conferring full or partial relief from a liability to import duty; and
 - (d) regulations 45 (interest on late payment of import duty) and 68 (interest payable by HMRC) of the Customs (Import Duty) (EU Exit) Regulations 2018.
- (2) But paragraph (1)(c) does not include the following—
- (a) regulations 32 and 33 (authorised use procedure) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 and regulation 20 of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 including the authorised use rates document referred to in that regulation, in so far as these regulations relate to relief from import duty in respect of goods admitted into territorial waters—
 - (i) in order to be incorporated into drilling or production platforms as part of the process of constructing, repairing, maintaining, altering or fitting-out of such platforms, or in order to link such platforms to the mainland of the United Kingdom; or
 - (ii) for the fuelling and provisioning of drilling or production platforms;
 - (b) regulations 35 to 40 (temporary admission procedure) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018, in so far as these regulations confer full relief from a liability to import duty in relation to a temporary admission procedure; and
 - (c) the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020, in so far as these Regulations confer a relief from import duty in relation to returned goods relief, as detailed at sections 37 to 39 of the UK Reliefs document, subject to the modifications and exceptions set out in regulation 121D.]

Textual Amendments

F25 Reg. 119 substituted (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, **64** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

[^{F26}EU] legislation excepted

^{F27}**120.**

Textual Amendments

F26 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**

F27 [Reg. 120](#) 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(5)** (with regs. 9-11) (as amended by [S.I. 2020/1495](#), regs. 1(2), 22(3)(4)); [S.I. 2020/1641](#), reg. 2, Sch.

[^{F28}Adaptations

121.—(1) The provision made by the following enactments shall apply [^{F29}to importations], as mentioned in section 16(1) of the Act, subject to the adaptations prescribed by this regulation.

^{F30}(2)

(3) Section 129 of the Finance Act 1999 (recovery of certain amounts by the Commissioners) shall be regarded as providing for the recovery of a repayment of any relevant VAT (import VAT).]

Textual Amendments

F28 [Reg. 121](#) substituted (1.4.2000) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2000 \(S.I. 2000/634\)](#), regs. 1, **6**

F29 Words in [reg. 121](#) 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, **65** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, Sch.

F30 [Reg. 121\(2\)](#) 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(6)** (with regs. 9-11) (as amended by [S.I. 2020/1495](#), regs. 1(2), 22(3)(4)); [S.I. 2020/1641](#), reg. 2, Sch.

[^{F31}**121A.** In the Customs (Import Duty) (EU Exit) Regulations 2018, Part 10 (guarantees), in regulation 98(1), regard there being a third sub-paragraph as follows—

“(c) in relation to the VAT chargeable on the importation of goods into [^{F32}Great Britain, from any territory not including Northern Ireland], the specified amount may be nil where in the opinion of an HMRC officer there is no risk to the payment.”]

Textual Amendments

F31 [Reg. 121A](#) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Revocation and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/513\)](#), regs. 1, **5(7)** (with regs. 9-11) (as amended by [S.I. 2020/1495](#), regs. 1(2), 22(3)(4)); [S.I. 2020/1641](#), reg. 2, Sch.

F32 Words in [reg. 121A](#) substituted (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, **66** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, Sch.

^{F33}**121B.**

Textual Amendments

F33 Reg. 121B 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(8)** (with regs. 9-11) (as amended by [S.I. 2020/1495](#), regs. 1(2), 22(3)(4)); [S.I. 2020/1641](#), reg. 2, Sch.

^{F34}**121C.**

Textual Amendments

F34 Reg. 121C 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(8)** (with regs. 9-11) (as amended by [S.I. 2020/1495](#), regs. 1(2), 22(3)(4)); [S.I. 2020/1641](#), reg. 2, Sch.

^{F35}**Modifications and exceptions for the application of returned goods relief**

121D.—(1) For the purposes of relief from import VAT incurred on the importation of goods into Great Britain from outside the United Kingdom, the provisions of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 are to be read as if the UK Reliefs document referred to in those Regulations was modified as follows.

(2) Regard sections 37 to 39 (returned goods relief) of the UK Reliefs document as requiring that the goods are re-imported into Great Britain by the same person who originally exported or re-exported the goods.

(3) Regard the amount of relief mentioned in sections 37 to 39 of the UK Reliefs document as reduced by the amount of any unpaid VAT.

(4) Regard the amount of import VAT in regulation 23 of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 as reduced by the amount of any paid VAT.

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

(a) “unpaid” refers to any part of the VAT charged and due on—

- (i) a supply of the goods in the United Kingdom before the re-importation, or
- (ii) an importation of the goods from outside the United Kingdom before the re-importation,

which has been repaid, remitted or otherwise not paid;

(b) “paid” refers to any part of the VAT charged, due and paid on—

- (i) a supply of the goods in the United Kingdom before the re-importation, or
- (ii) an importation of the goods from outside the United Kingdom before the re-importation,

in circumstances where there is no actual, or no prospect of, repayment or remission;

(c) a sum for which there is or was an entitlement or right to a deduction or refund within section 24 of the Act (input tax and output tax) is neither “unpaid” nor “paid”.

(6) In the circumstances described in paragraph (7) or (8), the provisions of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 are excepted from the 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 sections 37 to 39 of the UK Reliefs document makes a supply of, or concerning, the goods whilst those goods are under the inward processing procedure or in the course of, or after, the relevant exportation, re-exportation or re-importation of the goods,
- (b) the place of supply for the purposes of VAT is determined by or under section 7 of the Act (place of supply of goods) as being outside the United Kingdom, and
- (c) the goods nevertheless are, or may be, stored or physically used in the United Kingdom 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 132 to 133 or pursuant to any corresponding provisions of the Isle of Man.]

Textual Amendments

F35 Reg. 121D substituted (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, 67 (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

[^{F36}Repayment of import VAT to certain taxable persons

121E.—(1) This regulation applies where—

- (a) a taxable person (“P”) has paid to the Commissioners an amount in respect of import VAT (“the import VAT”) and P is entitled to repayment of that amount because—
 - (i) the import VAT was not due when it was paid;
 - (ii) a reduced duty case within the meaning of Chapter 2 of Part 7 of the Customs (Import Duty) (EU Exit) Regulations 2018 applies; or
 - (iii) all or part of the 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; 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, section 16(2) of 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—

“import VAT” means VAT chargeable by virtue of section 1(1)(c) of the Act as a result of the entry of goods into Great Britain;

“negative entry”, “VAT account”, “VAT allowable portion” and “VAT payable portion” have the same meanings as they do in regulation 24.]

Textual Amendments

F36 Reg. 121E 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, **28**

Postal importations by registered persons in the course of business

^{F37}**122.**

Textual Amendments

F37 Reg. 122 omitted (31.12.2020) by virtue of [The Value Added Tax \(Accounting Procedures for Import VAT for VAT Registered Persons and Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/60\)](#), regs. 1, **12(6)** (with reg. 3(1)(2)) (as amended by S.I. 2020/1495, regs. 1(2), 20(3)); S.I. 2020/1641, reg. 2, Sch.

Temporary importations

^{F38}**123.**

Textual Amendments

F38 Reg. 123 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(9)** (with regs. 9-11) (as amended by S.I. 2020/1495, regs. 1(2), 22(3)(4)); S.I. 2020/1641, reg. 2, Sch.

Reimportation of certain goods by non-taxable persons

^{F39}**124.**

Textual Amendments

F39 Reg. 124 revoked (6.4.2006) by [The Value Added Tax \(Amendment\) Regulations 2006 \(S.I. 2006/587\)](#), regs. 1(3), **5**

Commencement Information

I3 Reg. 124 in force at 20.10.1995, see [reg. 1](#)

Reimportation of certain goods by taxable persons

^{F40}**125.**

Textual Amendments

F40 Reg. 125 revoked (6.4.2006) by [The Value Added Tax \(Amendment\) Regulations 2006 \(S.I. 2006/587\)](#), regs. 1(3), **5**

Commencement Information

I4 Reg. 125 in force at 20.10.1995, see [reg. 1](#)

[^{F41}Reimportation of goods exported for treatment or process

126.—[^{F42}(1)] Subject to such conditions as the Commissioners may impose, VAT chargeable on the importation of goods which have been temporarily exported and are re-imported after having undergone repair, process or adaptation outside [^{F43}Great Britain], or after having been made up or reworked outside [^{F43}Great Britain], shall be payable as if such treatment or process had been carried out in [^{F43}Great Britain], 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 outside [^{F43}Great Britain], and
- (b) the ownership in the goods was not transferred to any other person at exportation or during the time they were abroad.]

[^{F44}(2) For the purposes of this regulation—

- (a) the reference to the importation of goods does not include the removal of goods from Northern Ireland to Great Britain, and related expressions are to be interpreted accordingly;
- (b) any reference to the exportation of goods does not include the removal of goods from Great Britain to Northern Ireland, and related expressions are to be interpreted accordingly.]

Textual Amendments

F41 Reg. 126 substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Revocation and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/513\)](#), regs. 1, **5(10)** (with regs. 9-11) (as amended by [S.I. 2020/1495](#), regs. 1(2), 22(3)(4)); [S.I. 2020/1641](#), reg. 2, Sch.

F42 Reg. 126 renumbered as reg. 126(1) (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, **68(b)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, Sch.

F43 Words in reg. 126 substituted (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, **68(a)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, Sch.

F44 Reg. 126(2) 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, **68(c)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, Sch.

Supplies to export houses

^{F45}**127.**

Textual Amendments

F45 Reg. 127 omitted (1.4.1999) by virtue of [The Value Added Tax \(Amendment\) Regulations 1999 \(S.I. 1999/438\)](#), regs. 1, **11**

Commencement Information

I5 Reg. 127 in force at 20.10.1995, see [reg. 1](#)

Export of freight containers

128. Where the Commissioners are satisfied that a container is to be exported to a place outside [^{F46}Great Britain], its supply, subject to such conditions as they may impose, shall be zero-rated.

Textual Amendments

F46 Words in [reg. 128](#) substituted (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, 69](#) (with [regs. 109-131](#)); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

Commencement Information

I6 Reg. 128 in force at 20.10.1995, see [reg. 1](#)

Supplies to overseas persons

129. —

(1) Where the Commissioners are satisfied that—

- (a) goods intended for export to a place outside [^{F47}Great Britain][^{F48}other than Northern Ireland] have been supplied [^{F49}at a time when they were located in Great Britain]^{F50} ... to—
 - (i) a person not resident in [^{F47}Great Britain],
 - (ii) a trader who has no business establishment in [^{F47}Great Britain] from which taxable supplies are made, or
 - (iii) an overseas authority, ^{F51}...

(b) the goods were exported to a place outside [^{F47}Great Britain][^{F52}other than Northern Ireland], [^{F53}and]

[^{F54}(c) the goods are not personal gifts on export as defined in regulation 2 of the Customs (Export) (EU Exit) Regulations 2019,][^{F55}and]

[^{F56}(d) any conditions that may be specified by ^{F56}the Commissioners in a notice published by them have been met,]

the supply, subject to such [^{F57}other] conditions as they may impose, shall be zero-rated.

^{F58}(2)

Textual Amendments

F47 Words in [reg. 129](#) substituted (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, 70\(a\)](#) (with [regs. 109-131](#)); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

F48 Words in [reg. 129\(1\)\(a\)](#) inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 40](#)

F49 Words in [reg. 129\(1\)\(a\)](#) 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, 70\(b\)](#) (with [regs. 109-131](#)); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

- F50** Words in reg. 129(1)(a) deleted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Value Added Tax (Amendment) (No. 2) Regulations 2013 (S.I. 2013/2241), regs. 1(1), **3**
- F51** Word in reg. 129(1)(a)(iii) omitted (31.12.2020) by virtue of The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020 (S.I. 2020/1412), regs. 1, **11(3)(a)**
- F52** Words in reg. 129(1)(b) inserted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **40**
- F53** Word in reg. 129(1)(b) inserted (31.12.2020) by The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020 (S.I. 2020/1412), regs. 1, **11(3)(b)**
- F54** Reg. 129(1)(c) inserted (31.12.2020) by The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020 (S.I. 2020/1412), regs. 1, **11(3)(c)**
- F55** Word in reg. 129(1)(c) 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, **70(c)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F56** Reg. 129(1)(d) 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, **70(d)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F57** Word in reg. 129(1) 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, **70(e)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F58** Reg. 129(2) omitted (1.7.2003) by virtue of The Value Added Tax (Amendment) (No. 4) Regulations 2003 (S.I. 2003/1485), regs. 1(1), **6** (with reg. 1(2))

Commencement Information

I7 Reg. 129 in force at 20.10.1995, see **reg. 1**

F59 ...

^{F60}**130.**

Textual Amendments

- F59** Reg. 130, 131 heading omitted (31.12.2020) by virtue of The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020 (S.I. 2020/1412), regs. 1, **11(4)**
- F60** Reg. 130 omitted (1.7.2003) by virtue of The Value Added Tax (Amendment) (No. 4) Regulations 2003 (S.I. 2003/1485), regs. 1(1), **6** (with reg. 1(2))

Commencement Information

I8 Reg. 130 in force at 20.10.1995, see **reg. 1**

^{F61}**131.**

Textual Amendments

- F61** Reg. 131 omitted (31.12.2020) by virtue of The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020 (S.I. 2020/1412), regs. 1, **11(5)**

[^{F62}Supplies to persons departing from Great Britain]

132.—[^{F63}(1)] The Commissioners may, on application by an overseas visitor who intends to depart from [^{F64}Great Britain] within 15 months and remain outside [^{F64}Great Britain][^{F65}and

Northern Ireland] for a period of at least 6 months, permit him within 12 months of his intended departure to purchase, from a registered person, a ^{F66}... motor vehicle [^{F67}located in Great Britain at the time of its purchase] without payment of VAT, for subsequent export, and its supply, subject to such conditions as they may impose, shall be zero-rated.

[^{F68}(2) The conditions that the Commissioners may impose under paragraph (1) may be specified in a notice published by them.]

Textual Amendments

- F62** Reg. 132 heading 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, **72** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F63** Reg. 132 renumbered as reg. 132(1) (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, **71(a)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F64** Words in reg. 132(1) substituted (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, **71(b)(i)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F65** Words in reg. 132 inserted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **41**
- F66** Word in reg. 132 omitted (1.4.2000) by The Value Added Tax (Amendment) Regulations 2000 (S.I. 2000/258), regs. 1(3), **6**
- F67** Words in reg. 132(1) 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, **71(b)(ii)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F68** Reg. 132(2) 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, **71(e)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Commencement Information

- I9** Reg. 132 in force at 20.10.1995, see **reg. 1**

133.—[^{F69}(1)] The Commissioners may, on application by any person who intends to depart from [^{F70}Great Britain] within 9 months and remain outside [^{F70}Great Britain][^{F71}and Northern Ireland] for a period of at least 6 months, permit him within 6 months of his intended departure to purchase, from a registered person, a ^{F72}... motor vehicle [^{F73}located in Great Britain at the time of its purchase] without payment of VAT, for subsequent export, and its supply, subject to such conditions as they may impose, shall be zero-rated.

[^{F74}(2) The conditions that the Commissioners may impose under paragraph (1) may be specified in a notice published by them.]

Textual Amendments

- F69** Reg. 133 renumbered as **reg. 133(1)** (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, **73(a)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F70** Words in **reg. 133(1)** substituted (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, **73(b)(i)** (with regs. 109-131); 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 XVI. (See end of Document for details)*

- F71** Words in reg. 133(1) inserted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **41**
- F72** Word in reg. 133 omitted (1.4.2000) by The Value Added Tax (Amendment) Regulations 2000 (S.I. 2000/258), regs. 1(3), **6**
- F73** Words in reg. 133(1) 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, **73(b)(ii)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F74** Reg. 133(2) 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, **73(c)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Commencement Information

- I10** Reg. 133 in force at 20.10.1995, see **reg. 1**

Changes to legislation:

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