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STATUTORY INSTRUMENTS

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**1995 No. 2518**

**The Value Added Tax Regulations 1995**

**[<sup>F1</sup>PART 16ZA**

**Importations, exportations and removals in respect of Northern Ireland**

[<sup>F1</sup>133E.—(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 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.]

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**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.

**Status:**

Point in time view as at 10/06/2021. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 133E.