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STATUTORY INSTRUMENTS

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**1995 No. 2518**

**The Value Added Tax Regulations 1995**

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

Northern Ireland fiscal and other Northern Ireland warehousing regimes

**[<sup>F1</sup>Fiscal warehousing certificates**

**145S.**—(1) The certificate referred to in paragraph 19(1)(d) of Schedule 9ZB to the Act (certificate relating to acquisitions in or intended for fiscal warehousing) and the certificate referred to in paragraph 19(3)(d) of Schedule 9ZB to the Act (supplies of goods intended for fiscal warehousing) must contain the information indicated in the form specified in a notice published by the Commissioners;

(2) A certificate prepared under paragraph 19(1)(d) of Schedule 9ZB by an acquirer who is not a taxable person must be kept by that person for a period of six years commencing on the day the certificate is prepared; and the person must produce it to a proper officer when that officer requests the person to do so.]

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**Textual Amendments**

- F1** Pt. 16B 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, [79](#) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

**Status:**

Point in time view as at 10/06/2021.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 145S.