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STATUTORY INSTRUMENTS

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**2021 No. 483**

**EXITING THE EUROPEAN UNION  
CUSTOMS  
VALUE ADDED TAX**

**The Taxation Cross-border Trade (Northern  
Ireland) (EU Exit) (Amendment) Regulations 2021**

<i>Made</i>	- - - -	<i>19th April 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>21st April 2021</i>
<i>Coming into force</i>	- -	<i>22nd April 2021</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 30C(5) to (7) and 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup> and section 37(1) of the Value Added Tax Act 1994<sup>(2)</sup>.

**Citation and commencement**

1.—(1) These Regulations may be cited as the Taxation Cross-border Trade (Northern Ireland) (EU Exit) (Amendment) Regulations 2021.

(2) These Regulations come into force on the day after the day on which these Regulations are laid before the House of Commons.

**Amendment of the Customs (Northern Ireland) (EU Exit) Regulations 2020**

2.—(1) The Customs (Northern Ireland) (EU Exit) Regulations 2020<sup>(3)</sup> are amended as follows.

(2) In regulation 18 (goods to which section 30C(1) duty does not apply)—

- (a) in paragraph (1) for “or (3)” substitute “, (3) or (3A)”;
- (b) after paragraph (3) insert—

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(1) [2018 c. 22](#). Section 30C was inserted by section 2 of the Taxation (Post-transition Period) Act 2020 ([c. 26](#)).

(2) [1994 c. 23](#). Section 37(1) was amended by paragraph 39 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018. Paragraph 3(3) of Schedule 9ZB to the Value Added Tax Act 1994, inserted by section 3 of, and paragraph 2 of Schedule 2(1) to, the Taxation (Post-transition Period) Act 2020, treats the removal of goods from Northern Ireland to Great Britain as an importation.

(3) [S.I. 2020/1605](#). There are amending instruments, but none is relevant.

“(3A) This paragraph applies to goods which—

- (a) were removed to Northern Ireland from Great Britain and remain outside Great Britain for a temporary period (“the relevant period”);
- (b) were domestic goods<sup>(4)</sup> at the time of the removal to Northern Ireland from Great Britain;
- (c) were not removed from the United Kingdom during the relevant period other than to enter the Isle of Man; and
- (d) have not undergone any substantive changes during the relevant period.

(3B) For the purposes of paragraph (3A)(d) goods do not undergo a substantive change where any change is the result of any of the following—

- (a) normal depreciation;
- (b) repair, including overhaul;
- (c) maintenance, including adjustments or measures to preserve the goods or ensure compliance with technical requirements for their use.”;

(c) in paragraph (4) for “or (3)” substitute “, (3) or (3A)”.

### **Amendment of the Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020**

**3.**—(1) The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020<sup>(5)</sup> are amended as follows.

(2) After regulation 34 insert—

## “Part 8

### VAT relief in respect of goods returning to Great Britain from Northern Ireland

**35.**—(1) No VAT<sup>(6)</sup> is payable under paragraph 3(2) of Schedule 9ZB to VATA<sup>(7)</sup> (VAT charged on goods removed from Northern Ireland to Great Britain) on goods to which regulation 18(3A)<sup>(8)</sup> of the Customs (Northern Ireland) (EU Exit) Regulations 2020, when read with the relevant modification, applies.

(2) The relevant modification referred to in paragraph (1) is that regulation 18(3A)(d) is to be read as if it said—

“(d) have not undergone any substantive changes<sup>(9)</sup> during the relevant period other than those which result from services performed whilst the goods were in Northern Ireland and which are treated for the purposes of VAT as supplied in the United Kingdom.”.”.

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(4) “Domestic goods” is defined in section 33 of the Taxation (Cross-border Trade) Act 2018.

(5) [S.I. 2020/1546](#).

(6) VAT means value added tax as set out in section 1(1) of the Value Added Tax Act 1994.

(7) VATA is defined in regulation 2 of the Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020.

(8) Regulation 18(3A) is inserted into the Customs (Northern Ireland) (EU Exit) Regulations 2020 by regulation 2 of this instrument.

(9) The term “substantive changes” is defined in regulation 18(3B) of the Customs (Northern Ireland) (EU Exit) Regulations 2020, which is inserted into those Regulations by regulation 2 of this instrument.

19th April 2021

David Rutley  
Michael Tomlinson  
Two of the Lords Commissioners of Her  
Majesty's Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Regulations are made by the Treasury under the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”) and the Value Added Tax Act 1994 (c. 23: “VATA”), both as amended by the Taxation (Post-transition Period) Act 2020 (c. 26: “the 2020 Act”).

Regulation 2 makes provision removing certain goods returning to Great Britain from Northern Ireland from the charge to duty under section 30C of the Act.

Regulation 3 provides relief from the VAT charged under paragraph 3(2) of Schedule 9ZB to VATA (inserted by the 2020 Act) for the goods referred to in regulation 2 and extends the VAT relief to goods which are substantially changed as a result of services performed whilst the goods are in Northern Ireland.

A Tax Information and Impact Note (TIIN) covering this instrument will be published on the GOV.UK website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.