
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XVI

IMPORTATIONS, EXPORTATIONS AND REMOVALS

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.

^{F1}(3)

^{F2}(4) In [^{F3}regulation] 131 “goods” does not include—

- (a) a motor-vehicle, or
- (b) a boat intended to be exported under its own power.]

^{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) In [^{F6}regulation] and 131 the words “overseas visitor” refer to a traveller who is not established within the member States.

(7B) For the purposes of paragraph (7A) above, a traveller is not established within the member States only if that traveller’s domicile or habitual residence is situated outside the member States.

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(7C) Solely for the purposes of paragraph (7B) above, the traveller’s domicile or habitual residence is the place entered as such in a valid—

- (a) identity document,
- (b) identity card, or
- (c) passport.

(7D) A document referred to in sub-paragraph (a), (b) or (c) of paragraph (7C) above is valid for the purposes of that paragraph only if—

- (a) it is so recognised by the Commissioners; and
- (b) it is not misleading as to the traveller’s true place of domicile or habitual residence.]

(8) In [^{F7}regulation 132] “overseas visitor” means a person who, during the 2 years immediately preceding ^{F8}... the date of the application mentioned in regulation 132, has not been in the member States for more than 365 days, or who, ^{F8}... during the 6 years immediately preceding the date of the application has not been in the member States for more than 1,095 days.

^{F9}(9)

(10) In regulations 140 and 144 “customs territory of the [^{F10}European Union]” has the same meaning as it has for the purposes of Council Regulation (EEC) No. 2913/92(1).

[^{F11}(11) In this Part references to Council Regulation (EEC) No. 2913/92 (the Community Customs Code) and Commission Regulation (EEC) No. 2454/93 (which contains provisions implementing the Community Customs Code) shall be read as references to those instruments as—

- (a) amended by the Act concerning the accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic, signed at Athens on 16th April 2003,
- (b) amended, modified or otherwise affected by the Act concerning the conditions of Accession of the Republic of Bulgaria and Romania and the adjustments to the Treaties on which the European Union is founded, signed at Luxembourg on 25th April 2005 and Council Regulation (EC) No. 1791/2006 (which contains consequential amendments to the Customs Code).]

Textual Amendments

- F1** 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)**
- F2** Reg. 117(4) substituted (1.3.1996) by [The Value Added Tax \(Amendment\) Regulations 1996](#) (S.I. 1996/210), regs. 1, **8**
- F3** Word in reg. 117(4) substituted (1.7.2003) by [The Value Added Tax \(Amendment\) \(No. 4\) Regulations 2003](#) (S.I. 2003/1485), regs. 1(1), **5(a)** (with reg. 1(2))
- 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) inserted (1.4.1999) by [The Value Added Tax \(Amendment\) Regulations 1999](#) (S.I. 1999/438), regs. 1, **10(2)**
- F6** Word in reg. 117(7A) substituted (1.7.2003) by [The Value Added Tax \(Amendment\) \(No. 4\) Regulations 2003](#) (S.I. 2003/1485), regs. 1(1), **5(b)** (with reg. 1(2))

(1) OJ No. L302, 19.10.92, p. 1; the territories comprising the customs territory of the Community are defined in Article 3 of Council Regulation (EEC) No. 2913/92 as amended by virtue of the treaty concerning the accession of Austria, Finland and Sweden to the European Union (OJ No. C. 241, 29.8.94, p. 9) and as adjusted by paragraph A1(a) of Part XIII of Annex 1 to Council Decision 95/1/EC, Euratom, ECSC (OJ No. L1, 1.1.95, p. 1).

- F7** 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)**
- F8** 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)**
- 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** 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**
- F11** Reg. 117(11) substituted (1.1.2007) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2006 \(S.I. 2006/3292\)](#), regs. 1, **4**

Commencement Information

- II** 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 as mentioned in section 16(1) of the Act—

- (a) the Alcoholic Liquor Duties Act 1979**(2)**—
- (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),
 - (iii) section 9 (remission of duty on spirits for methylation),
 - (iv) section 10 (remission of duty on spirits for use in art or manufacture),
 - (v) section 22(4) (drawback on exportation of tinctures or spirits of wine), and
 - (vi) sections 42 and 43 (drawback on exportation and warehousing of beer),
- (b) the Hydrocarbon Oil Duties Act 1979**(3)**—
- (i) section 9 (relief for certain industrial uses),
 - (ii) section 15 (drawback of duty on exportation etc. of certain goods),
 - (iii) section 16 (drawback of duty on exportation etc. of power methylated spirits),
 - (iv) section 17 (repayment of duty on heavy oil used by horticultural producers),
 - (v) section 18 (repayment of duty on fuel for ships in home waters),
 - (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**(4)**—
- (i) section 43(5) (provisions as to duty on re-imported goods),
 - (ii) section 125(1) and (2) (valuation of goods for the purpose of ad valorem duties),
 - (iii) section 126 (charge of excise duty on manufactured or composite imported articles),
and
 - (iv) section 127(1)(b) (determination of disputes as to duties on imported goods),

(2) [1979 c. 4](#) ; section 8 was substituted by section 6(1) of the Finance Act [1988 \(c. 39\)](#) .

(3) [1979 c. 5](#) .

(4) [1979 c. 2](#) .

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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)

- (d) the Customs and Excise Duties (General Reliefs) Act 1979⁽⁵⁾ other than sections 8 and 9(b),
- (e) the Isle of Man Act 1979⁽⁶⁾, sections 8 and 9 (removal of goods from Isle of Man to United Kingdom), ^{F12}...
- (f) the Tobacco Products Duty Act 1979⁽⁷⁾, section 2(2) (remission or repayment of duty on tobacco products) [^{F13}, and
- (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 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\(1\)](#)

F13 [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\(2\)](#)

Commencement Information

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

[^{F14}Regulations excepted

119. The provision made by or under the following subordinate legislation shall be excepted from applying as mentioned in section 16(1) of the Act—

- (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).]

Textual Amendments

F14 [Reg. 119](#) substituted (1.4.2000) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2000 \(S.I. 2000/634\)](#), regs. 1, [4](#)

[^{F10}EU] legislation excepted

120. —

(1) Council Regulation ([EEC](#)) [No. 918/83](#)⁽⁸⁾ on conditional reliefs from duty on the final importation of goods, and any implementing Regulations made thereunder shall be excepted from the [^{F10}EU] legislation which is to apply as mentioned in section 16(1) of the Act.

(2) The following Articles shall be excepted from the [^{F10}EU] legislation which is to apply as mentioned in section 16(1) of the Act—

(5) [1979 c. 3](#) .

(6) [1979 c. 58](#) .

(7) [1979 c. 7](#) .

(8) OJ No. L 105, 23.4.83, p. 1; implementing Regulations are Commission Regulations (EEC) Numbers 2288/83 OJ No. L 220, 11.8.83, p. 13; 2289/83 OJ No. L 220, 11.8.83, p. 15 and 2290/83 OJ No. L 220, 11.8.83, p. 20.

- (a) in Council Regulation (EEC) No. 2913/92(9) establishing the Community Customs Code—
- (i) Articles 126 to 128 (drawback system of inward processing relief),
 - ^{F15}(ii)
 - (iii) Article 137 so far as it relates to partial relief on temporary importation, and Article 142,
 - (iv) Articles 145 to 160 (outward processing),
 - ^{F16}(v)
 - (vi) Article 229(b) (interest payable on a customs debt),
 - ^{F17}(vii) Articles 232(1)(b), (2) and (3) (interest on arrears of duty), and
 - (viii) Article 241, second and third sentences only (interest on certain repayments by the authorities),]
- ^{F18}(b) in Commission Regulation (EEC) No 2454/93 which contains provisions implementing the Community Customs Code—
- (i) Articles 496 to 523, Articles 536 to 544 and Article 550 (but only to the extent that these Articles apply to the drawback system of inward processing relief),
 - (ii) Article 519 (compensatory interest),
 - (iii) Articles 585 to 592 (outward processing) (and Articles 496 to 523 to the extent that they are relevant to outward processing),
 - ^{F19}(iv)]
- (3) Council Regulation (EEC) No. 2658/87(10) on the tariff and statistical nomenclature and on the Common Customs Tariff and implementing Regulations made thereunder (end use relief), save and in so far as the said Regulations apply to goods admitted into territorial waters—
- (a) in order to be incorporated into drilling or production platforms, for purposes of the construction, repair, maintenance, alteration or fitting-out of such platforms, or to link such drilling or production platforms to the mainland of the United Kingdom, or
 - (b) for the fuelling and provisioning of drilling or production platforms,
- shall be excepted from the ^{F10}EU] legislation which is to apply as mentioned in section 16(1) of the Act.

Textual Amendments

- F10** 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**
- F15** Reg. 120(2)(a)(ii) omitted (1.4.2001) by virtue of [The Value Added Tax \(Amendment\) Regulations 2001 \(S.I. 2001/630\)](#), regs. 1, **3(1)** (with reg. 4)
- F16** Reg. 120(2)(a)(v) revoked (6.4.2006) by [The Value Added Tax \(Amendment\) Regulations 2006 \(S.I. 2006/587\)](#), regs. 1(3), **5**
- F17** Reg. 120(2)(a)(vii)(viii) added (1.4.2000) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2000 \(S.I. 2000/634\)](#), regs. 1, **5(2)**
- F18** Reg. 120(2)(b) substituted (1.10.2003) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2003 \(S.I. 2003/2318\)](#), regs. 1(1), **5**

(9) OJ No. L 302, 19.10.92, p. 1.

(10) OJ No. L 256, 7.9.87, p. 1.

Status: Point in time view as at 01/01/2020.

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)

F19 Reg. 120(2)(b)(iv) revoked (6.4.2006) by [The Value Added Tax \(Amendment\) Regulations 2006 \(S.I. 2006/587\)](#), regs. 1(3), 5

Commencement Information

I3 Reg. 120 in force at 20.10.1995, see [reg. 1](#)

[^{F20} Adaptations

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

(2) Section 125(3) of the Customs and Excise Management Act 1979 (valuation of goods) shall have effect as if the reference to the preceding subsections of that section included a reference to section 21 of the Act.

(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

F20 Reg. 121 substituted (1.4.2000) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2000 \(S.I. 2000/634\)](#), regs. 1, 6

[^{F21} **121A.**—(1) The application of the Customs Duties (Deferred Payment) Regulations 1976 in relation to any VAT chargeable on the importation of goods from places outside the member States is subject to the following prescribed adaptations.

(2) In regulation 4(1) (application for approval), regard “security” as being “appropriate security (which may be nil if there is no risk to the payment)”.

(3) In regulation 4(2) (security and payment arrangements), regard there being a second subparagraph as follows—

“Provided that the amount in question may exceed that of the security in the case of nil security.”.

(4) For regulation 4(3) (variations and revocations of approval), regard any Commissioners' variation consequent on the adaptations prescribed by this regulation as only being able to have effect after 30th November 2003.

(5) Before “and” at the end of regulation 8(a) (deemed payment for certain purposes at time deferment granted), regard there being—

“(aa) Article 74(1) of Council Regulation ([EEC](#)) No 2913/92 (Community Customs Code) (no release of goods unless customs debt paid or secured);”.

Textual Amendments

F21 Regs. 121A-121C inserted (1.10.2003) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2003 \(S.I. 2003/2318\)](#), regs. 1(1), 6

121B.—(1) The application of Council Regulation ([EEC](#)) No 2913/92 (Community Customs Code) in relation to any VAT chargeable on the importation of goods from places outside the member States is subject to the following prescribed adaptations.

(2) But the adaptation in paragraph (5) only applies to the extent that the Commissioners grant deferment of payment of the relevant VAT with nil security.

(3) In Article 218(1) second sub-paragraph (single entry in the accounts), after “secured” regard there being “if required”.

(4) In Article 225 first sub-paragraph (deferment of payment conditional on security), after “applicant” regard there being “(but the customs authorities may waive this condition if there is no risk to the payment)”.

(5) Regard Article 225 as not being subject to Article 192 (fixing amount of security).

Textual Amendments

F21 Regs. 121A-121C inserted (1.10.2003) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2003 \(S.I. 2003/2318\)](#), regs. 1(1), 6

121C.—(1) The application of Commission Regulation [\(EEC\) No 2454/93](#) (implementation of Community Customs Code) in relation to any VAT chargeable on the importation of goods from places outside the member States is subject to the following prescribed adaptations.

(2) But the adaptations in paragraphs (3) and (4) only apply to the extent that the Commissioners grant deferment of payment of the relevant VAT with nil security.

(3) Regard Articles 244, 248(1), 257(3), 257(4), 258, 262(1) and 876a(1) (circumstances in which duties have to be or are taken as having to be secured) as providing that the provision of security is at the discretion of the customs authorities.

(4) Regard Articles 244, 248(1), 257(3), 257(4) and 876a(1) (circumstances in which duties have to be secured) as not being subject to Article 192 of Council Regulation [\(EEC\) No 2913/92](#) (Community Customs Code) (fixing amount of security).]

Textual Amendments

F21 Regs. 121A-121C inserted (1.10.2003) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2003 \(S.I. 2003/2318\)](#), regs. 1(1), 6

[^{F22}Adaptations and exceptions for the application of returned goods relief

121D.—(1) The application of Council Regulation [\(EEC\) No 2913/92](#) (Community Customs Code) and Commission Regulation [\(EEC\) No 2454/93](#) (implementation Regulation) in relation to any VAT chargeable on the importation of goods from places outside the member States is subject to the following prescribed adaptations.

(2) Regard—

- (a) Articles 185 to 187 of the Community Customs Code (returned Community goods and returned compensating products), and
- (b) Articles 844 to 856 and Article 882 of the implementation Regulation (returned Community goods and returned compensating products),

as only applying in the case and to the extent of a reimportation to the United Kingdom by the person who originally exported or re-exported the relevant Community goods or compensating products from the VAT territory of the [^{F10}European Union].

That VAT territory is the territorial application of Council Directive [77/388/EEC](#) in accordance with Title III of that Directive (territorial application).

Status: Point in time view as at 01/01/2020.

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)

(3) Regard the amount of the relief mentioned in Article 186 of the Community Customs Code (returned Community goods) as reduced by the amount of any unpaid VAT.

(4) Regard the amount legally owed in Article 187 of the Community Customs Code (returned compensating products) as reduced by the amount of any paid VAT.

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

(a) “VAT” includes value added tax charged in accordance with the law of another member State (see sections 92(1), 92(2) and 96(1) of the Act);

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

- (i) a supply or acquisition of the goods in a member State before the reimportation, or
- (ii) an importation of the goods from outside the member States before the reimportation, but repaid, remitted or otherwise not paid;

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

- (i) a supply or acquisition of the goods in a member State before the reimportation, or
- (ii) an importation of the goods from outside the member States before the reimportation, and without any actual, or prospect of, repayment or remission;

(d) a sum for which there is or was under the law of a member State an entitlement or right to a deduction or refund within Article 17 of Council Directive [77/388/EEC](#) (origin and scope of the right to deduct) is neither “unpaid” nor “paid”.

(6) In the circumstances described by paragraph (7) or (8)—

(a) Articles 185 to 187 of the Community Customs Code (returned goods), and

(b) Articles 844 to 856 and Article 882 of the implementation Regulation (returned goods),

are excepted from the [^{F10}EU] legislation which is to apply as mentioned in section 16(1) of the Act (application of customs legislation in relation to import VAT).

(7) These circumstances are that—

(a) the reimporter contemplated by those Articles makes a supply of, or concerning, the goods whilst under the inward processing procedure or in the course of, or after, the relevant exportation, re-exportation or reimportation,

(b) the place of that supply for the purposes of VAT is determined by or under section 7 of the Act (place of supply) 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 reimporter or the person to whom that supply is made (“recipient”).

For these purposes, “reimporter” and “recipient” include someone connected with either person or both persons as determined in accordance with section 839 of the Taxes Act.

(8) These circumstances are that the goods in question were supplied at any time to any person pursuant to regulations 131 to 133 (supplies to persons departing from the member States) or pursuant to any corresponding provision of the Isle of Man.

(9) For the purposes of the Articles of the Community Customs Code and implementation Regulation mentioned in paragraph (2)—

(a) regard the description of the customs territory of the [^{F10}European Union] in Article 3 of the Community Customs Code as being substituted with a description of the VAT territory (see paragraph (2));

- (b) regard the following references as including a reference to the completion of the formalities referred to in Article 33a(1)(a) of Council Directive [77/388/EEC](#) (formalities relating to entry of goods into VAT territory from territory considered a third territory)—
- (i) “released for free circulation” in the definition of “Community goods” in Article 4(7), second indent and Article 185(1) of the Community Customs Code;
 - (ii) “entered” and “declared” for “release for free circulation” in, or for the purposes of, Articles 844(4), 848(1), 848(2), 849(1) and 849(5) of the implementation Regulation;
- (c) regard the following references as including a reference to the completion of the formalities referred to in Article 33a(2)(a) of Council Directive [77/388/EEC](#) (or to a declaration under those formalities) (formalities relating to dispatch or transport of goods from Member State to territory considered a third territory)—
- (i) “customs export formalities” in Articles 844(1), 849(1), 849(2) and 849(3) of the implementation Regulation;
 - (ii) “export declaration” in Article 848(1) of that Regulation;
 - (iii) “customs formalities relating to their exportation” in Articles 844(4) and 849(1) of that Regulation;
- (d) regard—
- (i) the definition of “import duties” in Article 4(10) of the Community Customs Code as defining instead VAT charged on the importation of goods from places outside the member States in accordance with the Act; and
 - (ii) the references to “import duty” and “duty” in Article 185(1), second sub-paragraph, second indent and Article 187 of the Community Customs Code as references to such VAT.
- (10) The references to Council Directive [77/388/EEC](#) in paragraphs (2), (5)(d), (9)(b) and (9)(c) embrace relevant amendments up to and including 6th April 2006 only.]

Textual Amendments

- F10** 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
- F22** [Reg. 121D](#) inserted (6.4.2006) by [The Value Added Tax \(Amendment\) Regulations 2006 \(S.I. 2006/587\)](#), regs. 1(3), 4 (with [reg. 1\(4\)](#))

Postal importations by registered persons in the course of business

122. Goods imported by post from places outside the member States, other than by datapost packet, not exceeding £2,000 in value, or such greater sum as is determined for the time being by the Commissioners, by a registered person in the course of a business carried on by him may, with the authority of the proper officer, be delivered without payment of VAT if—

- (a) the registered person has given such security as the Commissioners may require, and
- (b) his registration number is shown on the customs declaration attached to or accompanying the package,

and save as the Commissioners may otherwise allow he shall account for VAT chargeable on the goods on their importation together with any VAT chargeable on the supply of goods or services by him or on the acquisition of goods by him from another member State in a return furnished by him in accordance with these Regulations for the prescribed accounting period during which the goods were imported.

Status: Point in time view as at 01/01/2020.

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)

Commencement Information

I4 Reg. 122 in force at 20.10.1995, see [reg. 1](#)

Temporary importations

123. —

(1) Subject to such conditions as the Commissioners may impose, the VAT chargeable on the importation of goods from a place outside the member States shall not be payable where—

- (a) a taxable person makes a supply of goods which is to be zero-rated in accordance with sub-paragraphs (a)(i) and (ii), and (b) of section 30(8) of the Act,
- (b) the goods so imported are the subject of that supply, and
- (c) the Commissioners are satisfied that—
 - (i) the importer intends to remove the goods to another member State, and
 - (ii) the importer is importing the goods in the course of a supply by him of those goods in accordance with the provisions of sub-paragraphs (a)(i) and (ii), and (b) of section 30(8) of the Act and any Regulations made thereunder.

(2) As a condition of granting the relief afforded by paragraph (1) above the Commissioners may require the deposit of security, the amount of which shall not exceed the amount of VAT chargeable on the importation.

(3) The relief afforded by paragraph (1) above shall continue to apply provided that the importer—

- (a) removes the goods to another member State within one month of the date of importation or within such longer period as the Commissioners may allow, and
- (b) supplies the goods in accordance with sub-paragraphs (a)(i) and (ii), and (b) of section 30(8) of the Act and any Regulations made thereunder.

Commencement Information

I5 Reg. 123 in force at 20.10.1995, see [reg. 1](#)

Reimportation of certain goods by non-taxable persons

^{F23}**124.**

Textual Amendments

F23 [Reg. 124](#) revoked (6.4.2006) by [The Value Added Tax \(Amendment\) Regulations 2006 \(S.I. 2006/587\)](#), [regs. 1\(3\), 5](#)

Commencement Information

I6 Reg. 124 in force at 20.10.1995, see [reg. 1](#)

Reimportation of certain goods by taxable persons

^{F24}**125.**

Textual Amendments

F24 Reg. 125 revoked (6.4.2006) by [The Value Added Tax \(Amendment\) Regulations 2006 \(S.I. 2006/587\)](#), regs. 1(3), 5

Commencement Information

I7 Reg. 125 in force at 20.10.1995, see [reg. 1](#)

Reimportation of goods exported for treatment or process

126. Subject to such conditions as the Commissioners may impose, VAT chargeable on the importation of goods from a place outside the member States which have been temporarily exported from the member States and are reimported after having undergone repair, process or adaptation outside the member States, or after having been made up or reworked outside the member States, shall be payable as if such treatment or process had been carried out in the United Kingdom, if the Commissioners are satisfied that—

- (a) at the time of exportation the goods were intended to be reimported after completion of the treatment or process outside the member States, and
- (b) the ownership in the goods was not transferred to any other person at exportation or during the time they were abroad.

Commencement Information

I8 Reg. 126 in force at 20.10.1995, see [reg. 1](#)

Supplies to export houses

^{F25}**127.**

Textual Amendments

F25 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

I9 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 the member States, its supply, subject to such conditions as they may impose, shall be zero-rated.

Commencement Information

I10 Reg. 128 in force at 20.10.1995, see [reg. 1](#)

Supplies to overseas persons

129. —

Status: Point in time view as at 01/01/2020.

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)

- (1) Where the Commissioners are satisfied that—
- (a) goods intended for export to a place outside the member States have been supplied^{F26}... to—
 - (i) a person not resident in the United Kingdom,
 - (ii) a trader who has no business establishment in the United Kingdom from which taxable supplies are made, or
 - (iii) an overseas authority, and
 - (b) the goods were exported to a place outside the member States,
- the supply, subject to such conditions as they may impose, shall be zero-rated.
- ^{F27}(2)

Textual Amendments

F26 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](#)

F27 [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

I11 [Reg. 129](#) in force at 20.10.1995, see [reg. 1](#)

Supplies to persons departing from the member States

- ^{F28}**130.**
- 131.** —
- (1) Where the Commissioners are satisfied that—
- (a) goods have been supplied to a person who is an overseas visitor and who, at the time of the supply, intended to depart from the member States [^{F29}before the end of the third month following that in which the supply is effected] and that the goods should accompany him,
 - (b) save as they may allow, the goods were produced to the competent authorities for the purposes of the common system of VAT in the member State from which the goods were finally exported to a place outside the member States, and
 - (c) the goods were exported to a place outside the member States,
- the supply, subject to such conditions as they may impose, shall be zero-rated.
- ^{F30}(2)
- 132.** The Commissioners may, on application by an overseas visitor who intends to depart from the member States within 15 months and remain outside the member States for a period of at least 6 months, permit him within 12 months of his intended departure to purchase, from a registered person, a ^{F31}... motor vehicle without payment of VAT, for subsequent export, and its supply, subject to such conditions as they may impose, shall be zero-rated.
- 133.** The Commissioners may, on application by any person who intends to depart from the member States within 9 months and remain outside the member States for a period of at least 6 months, permit him within 6 months of his intended departure to purchase, from a registered person, a ^{F32}... motor vehicle without payment of VAT, for subsequent export, and its supply, subject to such conditions as they may impose, shall be zero-rated.

Textual Amendments

- F28** 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))
- F29** Words in reg. 131(1)(a) substituted (1.1.1996) by [The Value Added Tax \(Amendment\) Regulations 1995 \(S.I. 1995/3147\)](#), regs. 1, **6**
- F30** Reg. 131(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))
- F31** Word in reg. 132 omitted (1.4.2000) by [The Value Added Tax \(Amendment\) Regulations 2000 \(S.I. 2000/258\)](#), regs. 1(3), **6**
- F32** Word in reg. 133 omitted (1.4.2000) by [The Value Added Tax \(Amendment\) Regulations 2000 \(S.I. 2000/258\)](#), regs. 1(3), **6**

Commencement Information

- I12** Reg. 130 in force at 20.10.1995, see [reg. 1](#)
- I13** Reg. 131 in force at 20.10.1995, see [reg. 1](#)
- I14** Reg. 132 in force at 20.10.1995, see [reg. 1](#)
- I15** Reg. 133 in force at 20.10.1995, see [reg. 1](#)

Supplies to persons taxable in another member State

- 134.** [^{F33}Subject to regulation 134A, where] the Commissioners are satisfied that—
- a supply of goods by a taxable person involves their removal from the United Kingdom,
 - the supply is to [^{F34}a person (“P”) who is registered for VAT in another member State and has provided the supplier with the VAT identification number issued to P by that other member State],
 - the goods have been removed to another member State, and
 - the goods are not goods in relation to whose supply the taxable person has opted, pursuant to section 50A(11) of the Act, for VAT to be charged by reference to the profit margin on the supply,

the supply, subject to such conditions as they may impose, shall be zero-rated.

Textual Amendments

- F33** Words in reg. 134 substituted (1.1.2020) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2019 \(S.I. 2019/1509\)](#), regs. 1, **3(a)**
- F34** Words in reg. 134(b) substituted (1.1.2020) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2019 \(S.I. 2019/1509\)](#), regs. 1, **3(b)**

Commencement Information

- I16** Reg. 134 in force at 20.10.1995, see [reg. 1](#)

[^{F35}**134A.** The zero-rating provided for by regulation 134 shall be revoked where, in relation to a supply,—

- the taxable person who makes the supply fails to comply with the obligation to submit a statement under regulation 22; or

(11) Section 50A was inserted by section 24 of the Finance Act 1995 (c. 4).

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- (b) the statement submitted by that taxable person does not set out the correct information as required by or under regulation 22, unless the taxable person can satisfy the Commissioners that there was a reasonable excuse for the failure to comply or the failure to provide the correct information, as appropriate.]

Textual Amendments

F35 Reg. 134A inserted (1.1.2020) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2019 \(S.I. 2019/1509\)](#), regs. 1, 4

Supplies of goods subject to excise duty to persons who are not taxable in another member State

135. Where the Commissioners are satisfied that—

- (a) a supply by a taxable person of goods subject to excise duty involves their removal from the United Kingdom to another member State,
- (b) that supply is other than to a person taxable in another member State and the place of supply is not, by virtue of section 7(5) of the Act, treated as outside the United Kingdom,
- (c) the goods have been removed to another member State in accordance with the provisions of the [^{F36}Excise Goods (Holding, Movement and Duty Point) Regulations 2010], and
- (d) the goods are not goods in relation to whose supply the taxable person has opted, pursuant to section 50A of the Act, for VAT to be charged by reference to the profit margin on the supply,

the supply, subject to such conditions as they may impose, shall be zero-rated.

Textual Amendments

F36 Words in reg. 135(c) substituted (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), 4

Commencement Information

I17 Reg. 135 in force at 20.10.1995, see [reg. 1](#)

Territories to be treated as excluded from or included in the territory of the [^{F10}European Union] and of the member States

136. For the purposes of the Act the following territories shall be treated as excluded from the territory of the [^{F10}European Union]—

- (a) the Channel Islands,
- (b) Andorra,
- (c) San Marino, and
- (d) the Aland Islands.

Textual Amendments

F10 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

Commencement Information

I18 Reg. 136 in force at 20.10.1995, see [reg. 1](#)

137. For the purposes of the Act the following territories shall be treated as excluded from the territory of the member States and the territory of the [F10European Union]—

- (a) the Canary Islands (Kingdom of Spain),
- [F37(b) Guadeloupe, French Guiana, Martinique, Mayotte, Réunion and Saint-Martin (French Republic), and]
- (c) Mount Athos (Hellenic Republic).

Textual Amendments

F10 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

F37 [Reg. 137\(b\)](#) substituted (1.1.2014) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2013 \(S.I. 2013/3211\)](#), regs. 1, 3

Commencement Information

I19 Reg. 137 in force at 20.10.1995, see [reg. 1](#)

138. —

[F38(1) For the purposes of the Act the territory of the [F10European Union] shall be treated as excluding—

- (a) Austria, Finland and Sweden (“the 1995 acceding States”),
- (b) the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovakia and Slovenia (“the 2004 acceding States”), and
- (c) Bulgaria and Romania (“the 2007 acceding states”)

in relation to goods to which this regulation applies.]

(2) Subject to [F39paragraph (4)] below, the goods to which this regulation applies are—

- (a) goods which are the subject of a supply made in an acceding State before [F40the date specified in paragraph (5)] and for “20th October 1995” substitute “the date specified in paragraph (6)] and which in pursuance of that supply are removed to the United Kingdom on or after 20th October 1995 being goods in the case of which provisions of the law of the acceding State in question having effect for purposes corresponding to those of subsection (6)(a) or (so far as it applies to exportations) subsection (8) of section 30 of the Act have prevented VAT from being charged on that supply, and
- (b) goods which were subject to a suspension regime before [F41the date specified in paragraph (5)] and for “20th October 1995” substitute “the date specified in paragraph (6)], which by virtue of any [F10EU] legislation were to remain, for VAT purposes only, subject to that regime for a period beginning with that date and which cease to be subject to that regime on or after 20th October 1995.

(3) For the purposes of paragraph (2)(b) above, goods shall be treated as having become subject to a suspension regime if—

- (a) on their entry into the territory of the [F10European Union]—

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- (i) they were placed under a temporary admission procedure with full exemption from import duties, in temporary storage, in a free zone, or under customs warehousing arrangements or inward processing arrangements, or
 - (ii) they were admitted into the territorial waters of the United Kingdom for the purpose of being incorporated into drilling or production platforms, for the purposes of the construction, repair, maintenance, alteration or fitting-out of such platforms, for the purpose of linking such platforms to the mainland of the United Kingdom, or for the purpose of fuelling or provisioning such platforms, or
- (b) they were placed under any customs transit procedure in pursuance of a supply made in the course of a business,

and (in the case in question) the time that any ^{F10}EU customs debt in relation to the goods would be incurred in the United Kingdom if the accession to the European Union of the acceding States were disregarded would fall to be determined by reference to the matters mentioned in sub-paragraph (a) or (b) above.

- (4) This regulation does not apply to the following goods—
- (a) goods which are exported on or after ^{F42}the date specified in paragraph (6)] to a place outside the member States,
 - (b) goods which are not means of transport and are removed on or after ^{F43}the date specified in paragraph (6)] from a temporary admission procedure such as is referred to in paragraph (3)(a)(i) above, in order to be returned to the person in an acceding State who had exported them from that State,
 - (c) means of transport which are removed on or after ^{F44}the date specified in paragraph (6)] from a temporary admission procedure such as is referred to in paragraph (3)(a)(i) above and which—
 - (i) were first brought into service before ^{F45}the date specified in paragraph (7)], or
 - (ii) have a value not exceeding £4,000, or
 - (iii) have been charged in an acceding State with VAT which has not been remitted or refunded by reason of their exportation and to such other tax (if any) to which means of transport of that class or description are normally chargeable.

^{F46}(5) For the purposes of paragraphs (2) and (4) the specified date—

- (a) in relation to the 1995 acceding states is 1st January 1995;
 - (b) in relation to the 2004 acceding states is 1st May 2004 ; and
 - (c) in relation to the 2007 acceding states is 1st January 2007.
- (6) For the purposes of paragraphs (2) and (4) the specified date—
- (a) in relation to the 1995 acceding states is 20th October 1995;
 - (b) in relation to the 2004 acceding states 1st May 2004 ; and
 - (c) in relation to the 2007 acceding states 1st January 2007.
- (7) For the purposes of paragraph (4)(c)(i) the specified date—
- (a) in relation to the 1995 acceding states is 1st January 1987;
 - (b) in relation to the 2004 acceding states is 1st May 2006; and
 - (c) in relation to the 2007 acceding states is 1st January 1999.]

Textual Amendments

- F10** 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**
- F38** Reg. 138(1) substituted (1.1.2007) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2006 \(S.I. 2006/3292\)](#), regs. 1, **5(2)**
- F39** Words in reg. 138(2) substituted (1.1.2007) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2006 \(S.I. 2006/3292\)](#), regs. 1, **5(3)(i)**
- F40** Words in reg. 138(2)(a) substituted (1.1.2007) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2006 \(S.I. 2006/3292\)](#), regs. 1, **5(3)(ii)**
- F41** Words in reg. 138(2)(b) substituted (1.1.2007) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2006 \(S.I. 2006/3292\)](#), regs. 1, **5(3)(ii)**
- F42** Words in reg. 138(4)(a) substituted (1.1.2007) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2006 \(S.I. 2006/3292\)](#), regs. 1, **5(4)(i)**
- F43** Words in reg. 138(4)(b) substituted (1.1.2007) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2006 \(S.I. 2006/3292\)](#), regs. 1, **5(4)(i)**
- F44** Words in reg. 138(4)(c) substituted (1.1.2007) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2006 \(S.I. 2006/3292\)](#), regs. 1, **5(4)(i)**
- F45** Words in reg. 138(4)(c)(i) substituted (1.1.2007) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2006 \(S.I. 2006/3292\)](#), regs. 1, **5(4)(ii)**
- F46** Reg. 138(5)-(7) substituted for reg. 138(5) (1.1.2007) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2006 \(S.I. 2006/3292\)](#), regs. 1, **5(5)**

Commencement Information

- I20** Reg. 138 in force at 20.10.1995, see [reg. 1](#)

139. For the purposes of the Act the following territories shall be treated as included in the territory of the member States and the territory of the [^{F10}European Union]—

- (i) the Principality of Monaco (French Republic), ^{F47}...
- (ii) the Isle of Man (United Kingdom) ^{F48}... [^{F49}], and
- (iii) the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia (Cyprus).]

Textual Amendments

- F10** 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**
- F47** Word in reg. 139(i) omitted (1.5.2004) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2004 \(S.I. 2004/1082\)](#), regs. 1, **6(2)**
- F48** Full-stop in reg. 139(ii) omitted (1.5.2004) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2004 \(S.I. 2004/1082\)](#), regs. 1, **6(3)**
- F49** Reg. 139(iii) and word inserted (1.5.2004) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2004 \(S.I. 2004/1082\)](#), regs. 1, **6(3)**

Commencement Information

- I21** Reg. 139 in force at 20.10.1995, see [reg. 1](#)

Entry and exit formalities

140. —

Status: Point in time view as at 01/01/2020.

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)

(1) Where goods enter the United Kingdom from the territories prescribed in regulation 136 or 137 the formalities relating to the entry of goods into the customs territory of the [F10European Union] contained in Council Regulation (EEC) No. 2913/92(12), Commission Regulation (EEC) No. 2454/93(13) and the Customs Controls on Importation of Goods Regulations 1991(14), shall be completed.

(2) Where goods are exported from the United Kingdom to the territories prescribed in regulation 136 or 137 the formalities relating to the export of goods to a place outside the customs territory of the [F10European Union] contained in Council Regulation (EEC) No. 2913/92 and Commission Regulation (EEC) No. 2454/93 shall be completed.

Textual Amendments

F10 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

Commencement Information

I22 Reg. 140 in force at 20.10.1995, see [reg. 1](#)

Use of the internal [F10Union] transit procedure

141. Where goods enter the United Kingdom from the territories prescribed in regulation 136 or 137 and the said goods are intended for another member State, or other destination outside the United Kingdom transport of the goods to which destination involves their passage through another member State, the internal [F10Union] transit procedure described in Council Regulation (EEC) No. 2913/92 and Commission Regulation (EEC) No. 2454/93 shall apply.

Textual Amendments

F10 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

Commencement Information

I23 Reg. 141 in force at 20.10.1995, see [reg. 1](#)

Customs and excise legislation to be applied

142. Subject to regulation 143, where goods are imported into the United Kingdom from the territories prescribed in regulation 136 or 137 customs and excise legislation shall apply (so far as relevant) in relation to any VAT chargeable upon such importation with the same exceptions and adaptations as are prescribed in regulations 118, 119, 120 and 121 in relation to the application of section 16(1) of the Act.

143. Where goods are imported into the United Kingdom from the territories prescribed in regulation 137, section 4 of the Finance (No. 2) Act 1992(15) (enforcement powers) shall apply in

(12) OJ No. L 302, 19.10.92, p. 1.

(13) OJ No. L 253, 11.10.93, p. 1; this Regulation has been amended by Commission Regulation (EC) No. 3665/93 (OJ No. L 335, 31.12.93, p. 1), Commission Regulation (EC) No. 655/94 (OJ No. L 82, 25.3.94, p. 15), Council Regulation (EC) No. 1500/94 (OJ No. L 162, 30.6.94, p. 1), Commission Regulation (EC) No. 2193/94 (OJ No. L 235, 9.9.94, p. 6) and Commission Regulation (EC) No. 3254/94 (OJ No. L 346, 31.12.94, p. 1).

(14) S.I. 1991/2724, amended by S.I. 1993/3014.

(15) 1992 c. 48.

relation to any VAT chargeable upon such importation as if references in that section to “member States” excluded the territories prescribed in regulation 137.

144. Where goods are exported from the United Kingdom to the territories prescribed in regulation 136 or 137 the provisions relating to the export of goods to a place outside the customs territory of the [^{F10}European Union] contained in Council Regulation (EEC) No. 2913/92 and Commission Regulation (EEC) No. 2454/93 shall apply for the purpose of ensuring the correct application of the zero rate of VAT to such goods.

145. —

(1) Subject to paragraph (2) below, where goods are exported from the United Kingdom to the territories prescribed in regulation 136 or 137 the provisions made by or under the Customs and Excise Management Act 1979⁽¹⁶⁾ in relation to the exportation of goods to places outside the member States shall apply (so far as relevant) for the purpose of ensuring the correct application of the zero rate of VAT to such goods.

(2) Where goods are being exported from the United Kingdom to the territories prescribed in regulation 137, section 4 of the Finance (No. 2) Act 1992 (enforcement powers) shall apply to such goods as if references in that section to “member States” excluded the territories prescribed in regulation 137.

Textual Amendments

F10 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

Commencement Information

I24 Reg. 142 in force at 20.10.1995, see [reg. 1](#)
I25 Reg. 143 in force at 20.10.1995, see [reg. 1](#)
I26 Reg. 144 in force at 20.10.1995, see [reg. 1](#)
I27 Reg. 145 in force at 20.10.1995, see [reg. 1](#)

Status:

Point in time view as at 01/01/2020.

Changes to legislation:

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