
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART 16ZA

Importations, exportations and removals in respect of Northern Ireland

[^{F1}Interpretation

133A.—(1) his Part applies to importations, exportations and removals in respect of Northern Ireland.

(2) In this Part—

“container” has the same meaning as in Part 16;

“export” means—

- (i) the export of goods from Northern Ireland to a place outside the member States; and
- (ii) the removal of goods from Northern Ireland to Great Britain or the Isle of Man, and related expressions are to be interpreted accordingly.

“importation” means—

- (i) the importation of goods from outside the United Kingdom as a result of their entry into Northern Ireland; and
- (ii) the entry of goods into Northern Ireland following their removal from Great Britain or the Isle of Man,

and related expressions are to be interpreted accordingly;

“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;

“relevant state” and “relevant states” means the member States and Northern Ireland;

“Union customs legislation” has the meaning given by paragraph 1(8) of Schedule 9ZB to the Act.]

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Point in time view as at 31/12/2020. This version of this provision has been superseded.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 133A.