
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART 16ZA

Importations, exportations and removals in respect of Northern Ireland

[^{F1}]^{F2}Adaptations

133AH.—(1) The application of the Union Customs Code in relation to any VAT chargeable on the importation of goods into Northern Ireland from places outside the member States (but not including Great Britain) is subject to the following adaptations.

(2) But the adaptation in paragraph (3) only applies to the extent that the Commissioners grant deferment of payment of the relevant VAT with nil security.

(3) Regard Article 89 (general provisions) as not being subject to Article 90 (compulsory guarantee).

(4) In the second sub-paragraph of Article 105(1) (single entry in the accounts), after “guaranteed” regard there as being “if required”.

(5) In Article 110 (deferment of payment), after “upon provision of a guarantee” regard there as being “(but the customs authorities may waive this requirement if there is no risk to the payment)”.]]

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.
- F2** Regs. 133AB-133AM inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/715), regs. 1, **43**

Changes to legislation:

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