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STATUTORY INSTRUMENTS

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**1995 No. 2518**

**The Value Added Tax Regulations 1995**

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

**Importations, exportations and removals in respect of Northern Ireland**

**[<sup>F1</sup>]<sup>F2</sup>Adaptations**

**133AI.**—(1) The application of the Union Customs Code, the Commission Implementing Regulation and the Commission Delegated Regulation 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 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 the following as providing that the provision of security is at the discretion of the customs authorities—

- (a) Articles 45 (suspension of implementation), 97 (additional or replacement guarantee) and 195 (release dependent upon payment of the amount of import or export duty corresponding to the customs debt or provision of a guarantee) of the Union Customs Code;
- (b) Article 244 (provision of a guarantee) of the Commission Implementing Regulation;
- (c) Articles 89 (suspension of the time-limit for payment in case of application for remission) and 91(2) (suspension of the time limit for payment in the case of customs debts incurred through non-compliance to be conditional in specific situations) of the Commission Delegated Regulation.

(4) Regard Articles 45, 97 and 195 of the Union Customs Code, Article 244 of the Commission Implementing Regulation and Articles 89 and 91(2) of the Commission Delegated Regulation as not being subject to Article 90 of the Union Customs Code.]]

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**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**

**Status:**

Point in time view as at 01/08/2021.

**Changes to legislation:**

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