

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XVII

[^{F1}MEANS OF TRANSPORT]

Supplies of new means of transport to persons [^{F1}departing Northern Ireland for a member State]

155. The Commissioners may, on application by a person who is not taxable in [^{F2}a member State] and who intends—

- (a) to purchase a new means of transport in [^{F3}Northern Ireland], and
- (b) to remove that new means of transport [^{F4}from Northern Ireland] to [^{F2}a member State],

permit that person to purchase a new means of transport without payment of VAT, for subsequent removal to [^{F2}a member State] within 2 months of the date of supply and its supply, subject to such conditions as they may impose, shall be zero-rated.

Textual Amendments

- F1** Words in reg. 155 heading substituted (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, **85(a)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F2** Words in reg. 155 substituted (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, **85(b)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F3** Words in reg. 155(a) substituted (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, **85(c)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F4** Words in reg. 155(b) 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, **85(d)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Commencement Information

- I1** Reg. 155 in force at 20.10.1995, see **reg. 1**

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 155.