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STATUTORY INSTRUMENTS

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**2020 No. 1545**

**The Value Added Tax (Miscellaneous Amendments,  
Northern Ireland Protocol and Savings and  
Transitional Provisions) (EU Exit) Regulations 2020**

**Part 2**

Amendment of secondary legislation relating to value added tax

**Amendment of the Customs and Excise (Personal Reliefs for Special Visitors) Order 1992**

**17.**—(1) The Customs and Excise (Personal Reliefs for Special Visitors) Order 1992 <sup>M1</sup> is amended as follows.

(2) In article 2 for the definition of “acquisition” substitute—

““acquisition” means an acquisition of goods from a member State within the meaning given in paragraph 3 of Schedule 9ZA to the Value Added Tax Act 1994 and “acquired” shall be construed accordingly;”.

(3) After article 7 insert—

**7A.** Nothing in this Order affords any relief from VAT charged under paragraph 3(2) of Schedule 9ZB <sup>M2</sup> to the Value Added Tax Act 1994.

**7B.** Article 21 applies in respect of tax where a gift of goods, other than tobacco products or beverages containing alcohol, is made to an entitled person by dispatching them to that person in Northern Ireland from Great Britain or the Isle of Man, as it applies where a gift of goods is made to an entitled person by dispatching them to the person from a place outside the United Kingdom.”.

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**Commencement Information**

**I1** Reg. 17 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

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**Marginal Citations**

**M1** [S.I. 1992/3156](#); relevantly amended by [S.I. 2005/2114](#) and [S.I. 2019/91](#). The amendment made by [S.I. 2019/91](#) is not yet in force and some of its provisions are omitted by this instrument.

**M2** Paragraph 3(3) of Schedule 9ZB applies provisions relating to importations to removals between Northern Ireland and Great Britain.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020, Section 17.