
STATUTORY INSTRUMENTS

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 Value Added Tax (Special Provisions) Order 1995

30.—(1) The Value Added Tax (Special Provisions) Order 1995⁽¹⁾ is amended as follows.

(2) In articles 7, 8 and 12, for “another member State” in each place it occurs substitute “a member State”.

(3) In article 7—

- (a) after “acquisition of goods” insert “in Northern Ireland”;
- (b) for “the United Kingdom” substitute “Northern Ireland”.

(4) In article 8 for “the United Kingdom” substitute “Northern Ireland”.

(5) In article 12 (relief for certain goods)—

- (a) at the start of paragraph (3)(a) insert “subject to paragraph (aa),”;
- (b) at the end of paragraph (3)(a)(ii) insert “where the goods are removed to Northern Ireland”;
- (c) after paragraph (3)(a) insert—

“**(aa)** but the circumstances in sub-paragraph (a) do not apply if the person took possession of the goods in Great Britain or the Isle of Man and the goods are removed to Northern Ireland.”;

(d) in paragraph (3)(b), for the words from “the customs procedure for temporary importation” to the end substitute—

“—

- (i) a temporary admission procedure under Part 1 of the Taxation (Cross-border Trade) Act 2018, where full relief from a liability to import duty is to be given under regulation 40 of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018⁽²⁾;
- (ii) the customs procedure for temporary importation with total relief from import duties provided for in Articles 250, 251 and 253 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code as it has effect in Northern

(1) [S.I. 1995/1268](#); relevant amending instruments are [S.I. 1997/1616](#), [1998/760](#), [2001/3753](#), [2002/1503](#), [2006/2187](#) and [2019/59](#). The amendments made by the last-named instrument are not yet in force and are omitted by this instrument.

(2) [S.I. 2018/1249](#); relevantly amended by [S.I. 2019/486](#). There are other amending instruments, but none is relevant.

Ireland as a result of section 7A of the European Union (Withdrawal) Act 2020(3).”;

- (e) in paragraph (5)(iv), for “the customs procedure for temporary importation with total relief from import duties mentioned in article 12(3)(b)” substitute “a temporary admission procedure mentioned in article 12(3)(b)(i) or the customs procedure for temporary importation mentioned in article 12(3)(b)(ii) as the case may be”.
- (6) After article 12 insert—

“Relief for certain goods removed from Northern Ireland to Great Britain

12A. Article 12 has effect as if in paragraph (1)—

- (a) after “in any of the circumstances set out in paragraph (3) below,” there were inserted “and the supply involves the removal of the goods from Northern Ireland to Great Britain,”; and
- (b) for “VAT chargeable on the supply” there were substituted “VAT chargeable on the removal”.

(3) OJ No. L 269, 10.10.2013, p. 1. There are amending instruments, but none is relevant.