
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

Part 4 (EC Sales statements)

39. In regulation 22 (submission of statements) —

- (a) in paragraph (1) —
 - (i) after “taxable person” insert “who is identified for the purposes of VAT in Northern Ireland”; and
 - (ii) in sub-paragraph (a), for the words from “in another member State” to the end substitute “in a member State and those goods were dispatched or transported to that or a different member State, or”;
- (b) in paragraphs (2) to (4), for “EU” in each place it occurs substitute “relevant”;
- (c) in paragraph (5)(a), after “new means of transport” insert “that involved the removal of those goods from Northern Ireland to a member State”;
- (d) in paragraph (6), after “new means of transport” insert “that involved the removal of those goods from Northern Ireland to a member State”.