
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 16 (importations, exportations and removals)

68. In regulation 126 (reimportation of goods exported for treatment or process)—

- (a) for “the United Kingdom” substitute “Great Britain” in each place it occurs;
- (b) the existing text becomes paragraph (1) of that regulation; and
- (c) after that paragraph insert—

“(2) For the purposes of this regulation—

- (a) the reference to the importation of goods does not include the removal of goods from Northern Ireland to Great Britain, and related expressions are to be interpreted accordingly;
- (b) any reference to the exportation of goods does not include the removal of goods from Great Britain to Northern Ireland, and related expressions are to be interpreted accordingly.”