
STATUTORY INSTRUMENTS

2020 No. 1546

**The Value Added Tax (Northern
Ireland) (EU Exit) Regulations 2020**

Part 5

Entitlement of taxable persons to deduct input tax

20.—(1) This regulation applies where a taxable person (T)—

- (a) receives a supply of goods which is zero-rated pursuant to paragraph 3(1) of Schedule 9ZB to VATA, or a corresponding provision of an Act of Tynwald;
- (b) is not treated as having imported the goods for the purposes of paragraph 4 of Schedule 9ZB; and
- (c) has been provided with an import document in accordance with regulation 17.

(2) This regulation also applies where a taxable person (T)—

- (a) is the owner of goods removed in the circumstances described in regulation 7 (movement of own goods and on behalf of third party);
- (b) is not treated as having imported the goods for the purposes of paragraph 4 of Schedule 9ZB to VATA; and
- (c) has been provided with an import document in accordance with regulation 17.

(3) Where this regulation applies, T may claim deduction of the total amount of the VAT (“the chargeable VAT”) shown on the import document as being chargeable on the entry of the goods as if it were input tax as defined in section 24(1) VATA but only if and to the extent that T would have been entitled to deduct it if it had been VAT chargeable on a supply of those goods.

(4) Accordingly, any provision made by or under any enactment that is relevant to the accounting for, or deduction of input VAT, applies in relation to the chargeable VAT that is deductible under paragraph (3) as it does to input VAT as if it were input tax except that references to the date on which input tax becomes chargeable are to be read as referring to the date of the import document provided in accordance with regulation 17.

21. Where regulation 20 applies, a taxable person (P) who is treated as having imported goods pursuant to paragraph 4 of Schedule 9ZB to VATA may not treat the VAT payable as a result of that importation as P’s input VAT allowable under section 25 VATA (where P would otherwise, apart from this regulation, be permitted to do so).