
STATUTORY INSTRUMENTS

2020 No. 1546

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

Part 7

Accounting for import VAT on low value importations

VAT return accounting for low value importations

33. This Part applies to a person who is treated as having imported goods for the purposes of paragraph 4(2) of Schedule 9ZC(1) to VATA.

34.—(1) A person to whom this Part applies (P) must account for and pay the VAT charged under section 1(1)(c) of VATA(2), as applied by paragraph 1(3) of Schedule 9ZB to VATA, on the importation of those goods into the United Kingdom by reason of their entry into Northern Ireland, as if that VAT were VAT on a supply made by P.

(2) Accordingly—

- (a) P must in the prescribed accounting period in which the goods are treated as imported account for and pay that VAT together with the VAT chargeable on the supply of goods or services due from P in that period;
 - (b) the relevant enforcement provisions apply for the purposes of this regulation, in relation to P's obligation under paragraph (1) to account for and pay any VAT, as if that VAT were VAT on a supply made by P; and
 - (c) the effect of section 16 of VATA (application of customs enactments), as modified by paragraph 1(6) of Schedule 9ZB to VATA, is disapplied to the extent that it would make alternative provision for the accounting and payment of that VAT.
- (3) In this regulation “the relevant enforcement provisions” means so much of—
- (a) VATA and any other enactment, and
 - (b) any subordinate legislation,

as has effect for the purposes of, or in connection with, the enforcement of any obligation to account for and pay VAT, and includes, without prejudice to the generality of the foregoing, Part 5 of the Value Added Tax Regulations 1995.

(1) Schedule 9ZC was inserted by Schedule 3 to TPTPA.

(2) Section 1(1)(c) is amended by section 41 of TCTA but the amendment is not yet fully in force.