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STATUTORY INSTRUMENTS

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**2020 No. 1546**

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

**Part 2**

Liability for VAT on removals: exceptions

**Removals from the Isle of Man to Northern Ireland**

**14.** This Part applies to goods removed to Northern Ireland from the Isle of Man as it applies to goods removed from Great Britain to Northern Ireland and, in applying this Part for that purpose, references to provisions in VATA, other than references to Schedule 9ZB, are to be read as the corresponding provisions of an Act of Tynwald.

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**Commencement Information**

- I1** Reg. 14 not in force at made date, see reg. 1  
**I2** Reg. 14 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020, Section 14.