
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

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).