
STATUTORY INSTRUMENTS

2020 No. 1546

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

Part 6

Identification for the purposes of VAT in Northern Ireland

Request to be identified and obligation to request to be identified

24.—(1) A person who has not been notified in accordance with regulation 23 (T) must within 30 days of undertaking a relevant transaction—

- (a) request the Commissioners to identify T for the purposes of VAT in Northern Ireland; and
- (b) notify the Commissioners of such details of the relevant transactions T has undertaken as the Commissioners may specify in a notice.

(2) The Commissioners must specify in a notice the form and manner in which the request referred to in paragraph (1)(a) and the notification referred to in paragraph (1)(b) must be given.

(3) In such a case the Commissioners must where they are satisfied that T is a relevant Northern Ireland trader identify T for the purposes of VAT in Northern Ireland with effect from the date on which T first undertook a relevant transaction.