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STATUTORY INSTRUMENTS

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**2021 No. 483**

**The Taxation Cross-border Trade (Northern Ireland) (EU Exit) (Amendment) Regulations 2021**

**Amendment of the Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020**

**3.**—(1) The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020<sup>(1)</sup> are amended as follows.

(2) After regulation 34 insert—

**“Part 8**

**VAT relief in respect of goods returning to Great Britain from Northern Ireland**

**35.**—(1) No VAT<sup>(2)</sup> is payable under paragraph 3(2) of Schedule 9ZB to VATA<sup>(3)</sup> (VAT charged on goods removed from Northern Ireland to Great Britain) on goods to which regulation 18(3A)<sup>(4)</sup> of the Customs (Northern Ireland) (EU Exit) Regulations 2020, when read with the relevant modification, applies.

(2) The relevant modification referred to in paragraph (1) is that regulation 18(3A)(d) is to be read as if it said—

“(d) have not undergone any substantive changes<sup>(5)</sup> during the relevant period other than those which result from services performed whilst the goods were in Northern Ireland and which are treated for the purposes of VAT as supplied in the United Kingdom.””.

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(1) [S.I. 2020/1546](#).

(2) VAT means value added tax as set out in section 1(1) of the Value Added Tax Act 1994.

(3) VATA is defined in regulation 2 of the Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020.

(4) Regulation 18(3A) is inserted into the Customs (Northern Ireland) (EU Exit) Regulations 2020 by regulation 2 of this instrument.

(5) The term “substantive changes” is defined in regulation 18(3B) of the Customs (Northern Ireland) (EU Exit) Regulations 2020, which is inserted into those Regulations by regulation 2 of this instrument.