
STATUTORY INSTRUMENTS

2021 No. 715

**The Value Added Tax (Amendment)
(EU Exit) Regulations 2021**

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

63. In regulation 17 (requirement to produce import document) —

(a) after paragraph (1), insert—

“(1A) A taxable person who is treated as having imported goods for the purposes of paragraph 4(3A) of Schedule 9ZB to VATA must provide the person to whom the goods are supplied with an invoice, to be known as an import document, containing the information specified in paragraph (4).”;

(b) in paragraph (4)—

(i) in sub-paragraph (g), for “removal.” substitute “removal unless a margin scheme is applied under section 50A of VATA(1).”;

(ii) after sub-paragraph (g), insert—

“(h) the name, address and registration number of the supplier;

(i) where a margin scheme is applied under section 50A of VATA, the reference “margin scheme: works of art”, “margin scheme: antiques or collectors’ items”, or “margin scheme: second hand goods” as appropriate.”.

(1) Section 50A was inserted by section 24(1) of the Finance Act 1995 (c. 4); provisions in S.I. 1992/3122 and 1995/1268 that were made under section 50A were amended by S.I. 2020/1545 to make provision in respect of second-hand goods moving from Northern Ireland to Great Britain.