
STATUTORY INSTRUMENTS

2022 No. 226

The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022

PART 2

Amendments to secondary legislation

Amendments to the Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020

35. After regulation 19 (credit for VAT on goods removed from Great Britain to Northern Ireland) insert—

“Credit for VAT on goods imported into Great Britain for removal to Northern Ireland

19A.—(1) Paragraph (2) applies where—

- (a) goods are imported into the United Kingdom as a result of their entry into Great Britain or are imported into the Isle of Man and a person (“P”) is liable for the VAT payable as a result of that importation (“the importation”);
- (b) the goods are imported in order to be delivered to an address in Northern Ireland;
- (c) following the importation the goods are removed to Northern Ireland and VAT is payable as a result of their entry into Northern Ireland (“the NI entry”); and
- (d) the goods are not altered, modified or supplied for consideration after the importation and prior to the NI entry.

(2) Where this paragraph applies and subject to paragraph (4)—

- (a) P (and only P) is to be treated as having imported the goods into Northern Ireland for the purposes of paragraph 4 of Schedule 9ZB to VATA(1);
- (b) P is granted a credit (“the credit”) in accordance with paragraph (3); and
- (c) P is deemed to have made a payment equal to the credit in respect of the VAT payable as a result of the NI entry.

(3) The credit is the VAT payable as a result of the importation but only to the extent it does not exceed the VAT payable as a result of the NI entry.

(4) If the amount of the VAT due on the NI entry exceeds the amount of credit, P must account for and pay the balance in such form and manner, and at such time, as may be specified by the Commissioners in a public notice(2), or as they may direct in a particular case.

(1) Regulation 2 of the Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020 provides that the Value Added Tax Act 1994 is referred to in those Regulations as “VATA”.

(2) A public notice made under regulation 19A(4) of the Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020 will be made available on the www.gov.uk website as described in that link. Free of charge hard copies will be available on request

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(5) This regulation is to be treated, for the purposes of VATA, as if it had been made under that Act.”.