STATUTORY INSTRUMENTS.

S.I. No. 328 of 2021

EUROPEAN COMMUNITIES (EXEMPTION FROM VALUE-ADDED TAX ON THE PERMANENT IMPORTATION OF CERTAIN GOODS) (AMENDMENT) REGULATIONS 2021
S.I. No. 328 of 2021

EUROPEAN COMMUNITIES (EXEMPTION FROM VALUE-ADDED TAX ON THE PERMANENT IMPORTATION OF CERTAIN GOODS) (AMENDMENT) REGULATIONS 2021


1. These Regulations may be cited as the European Communities (Exemption from Value-Added Tax on the Permanent Importation of Certain Goods) (Amendment) Regulations 2021.

2. These Regulations come into operation on 1 July 2021.

3. The European Communities (Exemption from Value-Added Tax on the Permanent Importation of Certain Goods) Regulations 2012 (S.I. 267 of 2012) are amended by the deletion of Regulation 7.

GIVEN under my Official Seal, 29 June, 2021.

PASCHAL DONOHOE,
Minister for Finance.

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1 OJ No. L 292, 10.11.2009, p. 5
3 OJ No. L 244, 29.7.2020, p. 3

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 6th July, 2021.
EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These regulations form part of the European Commission’s Value-Added Tax eCommerce package.


Article 3 amends Council Directive 2009/132/EC by deleting Title IV of that Directive. These regulations amend the European Communities (Exemption from Value-Added Tax on the Permanent Importation of Certain Goods) Regulations 2012 (S.I. 267 of 2012) by the deletion of regulation 7, which has the effect that the exemption from value-added tax on goods with a value of less than €22 is abolished, and value-added tax will be due on the importation of all goods regardless of value.

This amendment will come into force from 1 July 2021, in accordance with the amendment to the date of entry into force of Council Directive (EU) 2017/2455 by Council Decision (EU) 2020/1109.
BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2,
D02 DR67.

Tel: 076 110 6834
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