



STATUTORY INSTRUMENTS.

S.I. No. 736 of 2020



VALUE-ADDED TAX REGULATIONS 2010 (REGULATION 15)
(AMENDMENT) REGULATIONS 2020

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(AMENDMENT) REGULATIONS 2020

The Revenue Commissioners, in exercise of the powers conferred on them by sections 57, 58 and 120 of the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010), and with the consent of the Minister for Finance, hereby make the following regulations:

1. These Regulations may be cited as the Value-Added Tax Regulations 2010 (Regulation 15) (Amendment) Regulations 2020.

2. These Regulations come into operation on 31 December 2020 at 11:00 p.m.

3. Regulation 15 of the Value-Added Tax Regulations 2010 (S.I. No. 639 of 2010) is amended in paragraph (2) by the insertion of the following subparagraph after subparagraph (c):

“(ca) for the purposes of section 58(2)(iiia) of the Act, in respect of a traveller whose domicile or habitual residence is in the United Kingdom, that the traveller provides proof to the supplier that –

- (i) the goods have been imported into the United Kingdom by or on behalf of the traveller, and
- (ii) value-added tax and duties of customs and excise, chargeable by virtue of the law of the United Kingdom, have been paid on the importation of those goods.”

The Minister for Finance consents to the making of these Regulations.



GIVEN under my Official Seal,
21 December, 2020.

PASCHAL DONOHOE,
Minister for Finance.

GIVEN under my hand,
31 December 2020

NIALL CODY,
Revenue Commissioner.

EXPLANATORY NOTE

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

These Regulations amend the Value-Added Tax Regulations, 2010 (S.I. No. 639 of 2010) by amending Regulation 15. The amendment sets out particular conditions relating to the VAT Retail Export Scheme which apply to a traveller who is resident in the United Kingdom.

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