

**L.N. 477 of 2020**

**VALUE ADDED TAX ACT  
(CAP. 406)**

**Value Added Tax Act (Amendment of Fifteenth Schedule)  
Regulations, 2020**

IN EXERCISE of the powers conferred by article 75 of the Value Added Tax Act, the Minister for Finance and Employment has made the following regulations:-

1. (1) The title of these regulations is the Value Added Tax Act (Amendment of Fifteenth Schedule) Regulations, 2020 and these regulations shall be read and construed as one with the Fifteenth Schedule to the Value Added Tax Act, hereinafter referred to as the "Fifteenth Schedule".

Citation, scope and commencement.

Cap. 406.

(2) These regulations bring into force the provisions of Council Directive (EU) 2020/1756 of the 20<sup>th</sup> November 2020 amending Directive 2006/112/EC on the common system of value added tax as regards the identification of taxable persons in Northern Ireland.

(3) These regulations shall come into force on the 1<sup>st</sup> January 2021.

2. The Fifteenth Schedule shall be amended as follows:

Amends the Fifteenth Schedule.

(a) item 1 thereof shall be amended as follows:

(i) in Column One thereof, the words "United Kingdom" shall be deleted; and i

(ii) in Column Two thereof, the words "Gibraltar" and "The Channel Islands" shall be deleted; and

(b) item 2 thereof shall be substituted by the following new item:

"2. Notwithstanding the foregoing provisions, Northern Ireland, the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia and the Principality of Monaco shall be treated as territories of Member States and, subject to the following conditions, transactions originating in or intended for:

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(a) Northern Ireland shall be treated as originating in or intended for a Member State where the transactions consist of supplies of goods. For the purpose of the "value added tax identification number" as defined in article 2(1) of the Act, the prefix "XI" shall be used for Northern Ireland;

(b) the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia shall be treated as transactions originating in or intended for Cyprus; and

(c) the Principality of Monaco shall be treated as originating in or intended for the French Republic."

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