



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

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I, PASCHAL DONOHOE, Minister for Finance, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972), and for the purpose of giving further effect to Council Directive No. 2009/132/EC of 19 October 2009<sup>1</sup> as amended by Council Directive (EU) 2017/2455 of 29 December 2017<sup>2</sup> (as amended by Council Decision 2020/1109 of 20 July 2020<sup>3</sup>), hereby make the following regulations:

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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<sup>1</sup> OJ No. L 292, 10.11.2009, p. 5

<sup>2</sup> OJ No. L 348, 29.12.2017, p. 7

<sup>3</sup> OJ No. L 244, 29.7.2020, p. 3

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.

The regulations transpose into Irish law Article 3 of Council Directive (EU) 2017/2455.

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.

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