

*Changes to legislation:* There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 63. (See end of Document for details)

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 9ZA

#### VAT ON ACQUISITIONS IN NORTHERN IRELAND FROM MEMBER STATES

##### Textual Amendments

- F1** Schs. 9ZA, 9ZB inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020](#) (c. 26), s. 11(1)(e), [Sch. 2 para. 2](#) (with s. 3(4), [Sch. 2 para. 7\(7\)-\(10\)](#)) (with savings and transitional provisions in [S.I. 2020/1545](#), [Pt. 4](#)); [S.I. 2020/1642](#), [reg. 9](#)

### PART 10

#### CALL-OFF STOCK ARRANGEMENTS

##### *Meaning of “relevant event”*

- 63 (1) For the purposes of this Part of this Schedule each of the following events is a relevant event—
- (a) the supplier forms an intention not to supply the goods to the customer (but see sub-paragraph (2)),
  - (b) the supplier forms an intention to supply the goods to the customer otherwise than in the destination territory,
  - (c) the supplier establishes a business establishment or other fixed establishment in the destination territory,
  - (d) the customer ceases to be identified for the purposes of VAT in accordance with the law of the destination territory,
  - (e) the goods are removed from the destination territory by or under the directions of the supplier otherwise than for the purpose of being returned to the origin territory, or
  - (f) the goods are destroyed, lost or stolen.
- (2) But the event mentioned in paragraph (a) of sub-paragraph (1) is not a relevant event for the purposes of this Part of this Schedule if—
- (a) at the time that the event occurs the supplier forms an intention to supply the goods to another person (“the substitute customer”),
  - (b) at that time the substitute customer is identified for the purposes of VAT in accordance with the law of the destination territory,
  - (c) the supplier includes the number assigned to the substitute customer for the purposes of VAT by the destination territory in the recapitulative statement provided for in Article 262(2) of Council Directive [2006/112/EC](#), and

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- (d) as soon as reasonably practicable after forming the intention to supply the goods to the substitute customer the supplier records that intention in the register provided for in Article 243(3) of Council Directive [2006/112/EC](#).
- (3) Where the destination territory is Northern Ireland, the reference in sub-paragraph (2) (c) to the number assigned to the substitute customer for the purposes of VAT is to the number assigned to the substitute customer for the purposes of VAT in the United Kingdom along with an NI VAT identifier.
- (4) In a case where sub-paragraph (2) applies, references in this Part of this Schedule to the customer are to be then read as references to the substitute customer.
- (5) In a case where the goods are destroyed, lost or stolen but it is not possible to determine the date on which that occurred, the goods are to be treated for the purposes of this Part of this Schedule as having been destroyed, lost or stolen on the date on which they were found to be destroyed or missing.]

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