

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Where this Part of this Schedule applies. (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

*Where this Part of this Schedule applies*

- 57 (1) This Part of this Schedule applies where—
- (a) goods forming part of the assets of any business are removed —
    - (i) from Northern Ireland for the purpose of being taken to a place in a member State, or
    - (ii) from a member State for the purpose of being taken to a place in Northern Ireland,
  - (b) the goods are removed in the course or furtherance of that business by or under the directions of the person carrying on that business (“the supplier”),
  - (c) the goods are removed with a view to their being supplied in the destination territory, at a later stage and after their arrival there, to another person (“the customer”),
  - (d) at the time of the removal the customer is entitled to take ownership of the goods in accordance with an agreement existing between the customer and the supplier,
  - (e) at the time of the removal the supplier does not have a business establishment or other fixed establishment in the destination territory,
  - (f) at the time of the removal the customer is identified for the purposes of VAT in accordance with the law of the destination territory and both the identity of the customer and the number assigned to the customer for the purposes of VAT by the destination territory are known to the supplier,
  - (g) as soon as reasonably practicable after the removal the supplier records the removal in the register provided for in Article 243(3) of Council Directive [2006/112/EC](#) of 28 November 2006 on the common system of value added tax, and

---

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Where this Part of this Schedule applies. (See end of Document for details)

---

- (h) the supplier includes the number mentioned in paragraph (f) in the recapitulative statement provided for in Article 262(2) of Council Directive [2006/112/EC](#).
- (2) For the purposes of this Part of this Schedule, where the destination territory is Northern Ireland, a customer is identified for the purposes of VAT in accordance with the law of the destination territory if the customer is registered under this Act and is identified for the purposes of VAT in Northern Ireland.
- (3) In this Part of this Schedule—
  - “the destination territory” means—
    - (a) in a case within paragraph (i) of sub-paragraph (1)(a), the member State concerned, and
    - (b) in a case within paragraph (ii) of sub-paragraph (1)(a), Northern Ireland, and
  - “the origin territory” means—
    - (a) in a case within paragraph (i) of sub-paragraph (1)(a), Northern Ireland, and
    - (b) in a case within paragraph (ii) of sub-paragraph (1)(a), the member State concerned.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross  
Heading: Where this Part of this Schedule applies.