

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

## SCHEDULES

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

Section 40A(2)

#### GOODS REMOVED TO OR FROM NORTHERN IRELAND AND SUPPLY RULES

##### 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](#))

### <sup>F1</sup>PART 1

#### IMPORTATIONS

##### *Importations*

- 1 (1) The importation of Union goods into the United Kingdom as a result of their entry into Northern Ireland is not an importation for the purposes of value added tax.
- (2) Accordingly, no charge to VAT occurs on the importation of Union goods into the United Kingdom as a result of their entry into Northern Ireland (but see paragraph 1 of Schedule 9ZA, which imposes a charge to VAT on the acquisition of goods in Northern Ireland from a member State).
- (3) VAT on the importation of any other goods imported into the United Kingdom as a result of their entry into Northern Ireland is to be charged and payable as if it were relevant NI import duty (instead of as provided under section 1(4)).
- (4) Sub-paragraph (3) is to be taken as applying, in relation to any VAT chargeable on the importation of such goods—
- (a) any provision of Union customs legislation that is relevant to the charging of relevant NI import duty, and
  - (b) any provision made by or under Part 1 of TCTA 2018 that is relevant to the charging of that duty.
- (5) Section 15 (meaning of “importation of goods” into the United Kingdom) applies to the importation of such goods as if—
- (a) any reference to import duty were to relevant NI import duty;
  - (b) the references in subsections (2) and (3) to a Customs, storage, transit or inward processing procedure were to a procedure corresponding to such a procedure under Union customs legislation, and
  - (c) the reference in subsection (3)(b) to section 5(1) of, or paragraph 1(5) or 3(4) of Schedule 1 to, that Act included any provision (including any provision

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

of Union customs legislation) corresponding to those provisions that may apply to those goods.

- (6) In section 16 (application of customs enactments)—
- (a) subsection (1) applies to the importation of such goods as if the reference to “other enactments for the time being having effect generally in relation to duties of customs and excise charged by reference to the importation of goods into the United Kingdom” included any provision of Union customs legislation that applies in relation to relevant NI import duty, and
  - (b) subsections (3) and (4) apply to sub-paragraph (4) of this paragraph as they apply to subsection (2) of that section.
- (7) The Commissioners may by regulations—
- (a) supplement or modify any provision made by provision that applies to value added tax made by or under any enactment (including provision made by or under this Act or TCTA 2018) so far as it applies to VAT charged on the importation of goods into the United Kingdom as a result of their entry into Northern Ireland;
  - (b) supplement or modify any provision of Union customs legislation so far as it applies to VAT charged on such an importation.

- (8) In this Schedule—

“relevant NI import duty” means duty charged under section 30A(3) of TCTA 2018 (importation of goods: Northern Ireland), and in relation to goods of a description specified in regulations under section 30B(1) of that Act, means that duty as it would be charged if that description were not specified;

“Union customs legislation” means provisions contained in “customs legislation” within the meaning of [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (see Article 5(2) of that Regulation), so far as they apply by virtue of section 7A of the European Union (Withdrawal) Act 2018);

“Union goods” has the meaning it has in that Regulation.

[ This paragraph is subject to paragraph 4 of Schedule 9ZC.]

<sup>F2</sup>(9)

#### Textual Amendments

- F2** Sch. 9ZB para. 1(9) 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. 3 para. 27\(2\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9

#### *Valuation of imports*

- 2 (1) For the purposes of this Act, the value of goods imported into the United Kingdom as a result of their entry into Northern Ireland is their value as if determined for the purposes of relevant NI import duty, whether or not the goods are subject to that duty.
- (2) Accordingly, section 21(1) (value of imported goods) does not apply in relation to such goods.

---

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

---

- (3) Subsections (2) to (7) of section 21 apply in relation to such goods (and sub-paragraph (1) is subject to those subsections) as if—
- (a) the reference in subsection (2) to the rules mentioned in subsection (1) of that section were to the rules mentioned in sub-paragraph (1);
  - (b) in subsection (2)(c), after “United Kingdom” there were inserted “ or a member State ”;
  - (c) the reference in subsection (2A) to the temporary admission procedure under Part 1 of TCTA 2018 were to the procedure that corresponds to that procedure under Union customs legislation.

## **<sup>F1</sup>PART 2**

### MOVEMENTS BETWEEN NORTHERN IRELAND AND GREAT BRITAIN

#### *Movements between Northern Ireland and Great Britain*

- 3
- (1) A supply of goods that involves the removal of goods from Northern Ireland to Great Britain or vice versa is zero-rated (see section 30(1)) if such other conditions, if any, as may be specified in regulations or imposed by the Commissioners are fulfilled.
  - (2) Where goods are removed from Northern Ireland to Great Britain, VAT is charged on the entry of those goods into Great Britain as if those goods had been imported into the United Kingdom.
  - (3) Accordingly, any provision made by or under any enactment—
    - (a) that is relevant to the charging of VAT on the importation of goods applies in relation to VAT charged as a result of sub-paragraph (2);
    - (b) that applies to an importation of goods for the purpose of value added tax applies to such a removal (and references in any such provision to imported goods are to be read as including goods that have been so removed).
  - (4) Where goods are removed from Great Britain to Northern Ireland, VAT is charged on the entry of those goods into Northern Ireland as if those goods had been imported into the United Kingdom as a result of their entry (from a place outside the United Kingdom) into Northern Ireland.
  - (5) Accordingly, any provision made by or under any enactment—
    - (a) that is relevant to the charging of VAT on the importation of goods applies (as modified by or under Part 1 of this Schedule) in relation to VAT charged as a result of sub-paragraph (4);
    - (b) that applies to an importation of goods for the purposes of VAT applies (as modified by or under that Part) to such a removal (and references in this Act to imported goods are to be read as including goods that have been so removed).
  - (6) Sub-paragraphs (3) and (5)—
    - (a) do not apply so far as the context otherwise requires, and
    - (b) are subject to the other provisions of this Part of this Schedule.
  - (7) The Treasury may by regulations—

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

- (a) supplement or modify any provision that applies to value added tax made by or under any enactment (including provision made by or under this Act or TCTA 2018) so far as it applies to VAT charged as a result of sub-paragraph (2) or (4);
- (b) supplement or modify any provision of Union customs legislation so far as it applies to VAT charged as a result of sub-paragraph (4).

*Liability for VAT on movements between Great Britain and Northern Ireland*

- 4 (1) This paragraph applies to a removal of goods from Northern Ireland to Great Britain or vice versa, instead of section 15 (general provision relating to imported goods).
- (2) Goods are treated as imported—
- (a) in the case of goods removed from Northern Ireland to Great Britain, when a liability to pay duty under section 30C of TCTA 2018 (duty on potentially imported goods) in respect of those goods is, or on the relevant assumptions would be, incurred, and
  - (b) in the case of goods removed from Great Britain to Northern Ireland, when a liability to pay duty under section 40A of TCTA 2018 (duty on certain goods removed to Northern Ireland) in respect of those goods is, or on the relevant assumptions would be, incurred.
- (3) Where the removal is made in the course of a taxable supply made by a taxable person, the taxable person is the person who is treated as having imported the goods.
- [ Where the removal is a removal to which paragraph 6(3A) (certain supplies from a <sup>F3</sup>(3A) member State to Great Britain via Northern Ireland) applies, the person who supplies the goods is the person who is treated as having imported the goods.]
- (4) Otherwise, each person who—
- (a) in the case of goods removed from Northern Ireland to Great Britain, is, or on the relevant assumptions would be, liable to pay duty under section 30C of TCTA 2018 in respect of those goods, or
  - (b) in the case of goods removed from Great Britain to Northern Ireland, is, or on the relevant assumptions would be, liable to pay duty under section 40A of TCTA 2018 in respect of those goods,
- is a person who is treated as having imported the goods.
- (5) For the purposes of this paragraph “the relevant assumptions” are—
- (a) in the case of goods removed from Northern Ireland to Great Britain, an assumption that duty under section 30C of TCTA 2018 is chargeable in respect of those goods,
  - (b) in the case of goods removed from Great Britain to Northern Ireland, an assumption that duty under section 40A of TCTA 2018 is chargeable in respect of those goods,
  - (c) in a case where there is no obligation to present the goods to customs on their arrival in the part of the United Kingdom to which they are removed, an assumption that there is such an obligation,
  - (d) an assumption that a liability to duty at a nil rate is replaced by a liability to duty at a higher rate, and
  - (e) an assumption that no relief from duty is available.
- (6) The Commissioners may by regulations make provision—

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

- (a) for any other person to be treated as importing the goods (instead of, or as well as, any person treated as importing the goods as a result of sub-paragraph (3) or (4));
  - (b) about (including provision modifying) the application, in relation to such a person, of any provision made by or under any enactment that has effect for the purposes of, or in connection with the enforcement of, any obligation to account for and pay VAT;
  - (c) for requiring any relevant person liable to VAT as a result of provision made by or under this paragraph to give to the Commissioners such notification of the removal of goods in question, and for such VAT to be paid, in such form or manner as may be specified in the regulations or by the Commissioners in accordance with the regulations.
- (7) A person is “relevant” for the purposes of sub-paragraph (6)(c) if the person was not a taxable person at the time they became liable to the VAT in question.
- (8) If two or more persons are treated as having imported goods those persons are jointly and severally liable to any VAT that is payable on the removal that is treated as an importation as a result of paragraph 3.
- (9) The preceding provisions of this paragraph, and any provision made under sub-paragraph (6)(a), are to be ignored in reading any reference to importation or to an importer in anything applied for the purposes of this Act by section 16(1) or (2).
- (10) But sub-paragraph (9) does not apply so far as the context otherwise requires or provision to the contrary is contained in regulations under section 16(3).
- [ Sub-paragraphs (3) [<sup>F5</sup>, (3A)] and (4) are subject to paragraph 4A of Schedule 9ZC.]  
<sup>F4</sup>(11)

#### Textual Amendments

- F3** Sch. 9ZB para. 4(3A) inserted (1.8.2021) by [The Value Added Tax \(Miscellaneous Amendments and Repeals\) \(EU Exit\) Regulations 2021 \(S.I. 2021/714\)](#), regs. 1, **5(2)(a)** (as amended by [S.I. 2021/779](#), regs. 1, 2)
- F4** Sch. 9ZB para. 4(11) 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. 3 para. 27(3)** (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9
- F5** Word in Sch. 9ZB para. 4(11) inserted (1.8.2021) by [The Value Added Tax \(Miscellaneous Amendments and Repeals\) \(EU Exit\) Regulations 2021 \(S.I. 2021/714\)](#), regs. 1, **5(2)(b)** (as amended by [S.I. 2021/779](#), regs. 1, 2)

#### *Valuation of goods removed from Northern Ireland to Great Britain*

- 5 (1) This paragraph applies where goods are removed from Northern Ireland to Great Britain and—
- (a) the removal is in the course of a supply, or
  - (b) the last supply of those goods before their removal is zero-rated as a result of that removal.
- (2) Where this paragraph applies—
- (a) section 21 (value of imported goods) does not apply for the purpose of determining the value of those goods, and

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

- (b) the value of those goods is to be treated as—
- (i) in a case falling within sub-paragraph (1)(a), the value of the supply in accordance with section 19 and Schedule 6 (value of supply of goods), and
  - (ii) in a case falling within sub-paragraph (1)(b), the value of the last supply of those goods before their removal as determined in accordance with that section and that Schedule.

*Relief for qualifying Northern Ireland goods*

- 6 (1) No VAT is to be charged on the removal of qualifying Northern Ireland goods from Northern Ireland to Great Britain as a result of paragraph 3(2) unless the removal is made in the course of a taxable supply made by a taxable person.
- (2) But the relief provided by sub-paragraph (1) does not apply to a removal of qualifying goods from Northern Ireland to Great Britain if—
- (a) [<sup>F6</sup>the last supply of those goods before their removal is zero-rated as a result of [<sup>F7</sup>that removal, <sup>F8</sup> ...]]
  - [ duty under section 30C of TCTA 2018 is charged on that removal as a result of subsection (2) of that section (duty on goods removed for an avoidance purpose)]<sup>F9</sup>(b), or
  - (c) sub-paragraph (3A) applies to the removal.]
- (3) Any VAT that is chargeable as a result of sub-paragraph [<sup>F11</sup>(2)(a)] becomes chargeable from the later of—
- (a) the time when the goods were treated as having been imported as a result of the removal, and
  - (b) the time at which that last supply becomes zero-rated.
- [ This sub-paragraph applies to a removal if—
- <sup>F12</sup>(3A) (a) the removal is in the course of a supply, and
- (b) the goods are qualifying Northern Ireland goods as a result of having been removed from a member State to Northern Ireland in the course of that supply.]
- (4) In this paragraph “qualifying Northern Ireland goods” has the meaning it has in the European Union (Withdrawal) Act 2018 (see section 8C(6) of that Act).

**Textual Amendments**

- F6** Words in Sch. 9ZB para. 6(2)(a) in Sch. 9ZB para. 6(2) renumbered as Sch. 9ZB para. 6(2)(a) (31.12.2020) by The Value Added Tax (Miscellaneous Amendments to the Value Added Tax Act 1994 and Revocation) (EU Exit) Regulations 2020 (S.I. 2020/1544), regs. 1, **5(a)**; S.I. 2020/1641, reg. 2, Sch.
- F7** Words in Sch. 9ZB para. 6(2)(a) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments to the Value Added Tax Act 1994 and Revocation) (EU Exit) Regulations 2020 (S.I. 2020/1544), regs. 1, **5(b)**; S.I. 2020/1641, reg. 2, Sch.
- F8** Word in Sch. 9ZB para. 6(2)(a) omitted (1.8.2021) by virtue of The Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021 (S.I. 2021/714), regs. 1, **5(3)(a)(i)** (as amended by S.I. 2021/779, regs. 1, 2)
- F9** Sch. 9ZB para. 6(2)(b) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments to the Value Added Tax Act 1994 and Revocation) (EU Exit) Regulations 2020 (S.I. 2020/1544), regs. 1, **5(c)**; S.I. 2020/1641, reg. 2, Sch.

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

- F10** Sch. 9ZB para. 6(2)(c) and word inserted (1.8.2021) by The Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021 (S.I. 2021/714), regs. 1, **5(3)(a)(ii)** (as amended by S.I. 2021/779, regs. 1, 2)
- F11** Word in Sch. 9ZB para. 6(3) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments to the Value Added Tax Act 1994 and Revocation) (EU Exit) Regulations 2020 (S.I. 2020/1544), regs. 1, **5(d)**; S.I. 2020/1641, reg. 2, Sch.
- F12** Sch. 9ZB para. 6(3A) inserted (1.8.2021) by The Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021 (S.I. 2021/714), regs. 1, **5(3)(b)** (as amended by S.I. 2021/779, regs. 1, 2)

*Zero-rating of supplies made before declaration on removal*

- 7 Item 1 of Group 13 of Schedule 8 (zero-rating)—
- (a) applies to a supply of goods which are removed from Great Britain to Northern Ireland as if the reference to a Customs declaration were to such a declaration made for the purposes of Union customs legislation (rather than under Part 1 of TCTA 2018);
  - (b) does not apply to goods which are removed from Northern Ireland to Great Britain where no Customs declaration under Part 1 of TCTA 2018 is required to be made in respect of the removal of the goods.

**PART 3**

MODIFICATIONS IN RELATION TO EXPORTS

*Movements of goods by charities*

- 8 Subsection (5) of Section 30 (export by charities treated as supply in United Kingdom) has effect as if the reference to the export of goods—
- (a) included the removal of goods from Great Britain to Northern Ireland, and
  - (b) did not include the export of goods from Northern Ireland to a place in the member States.

*Goods exported from Northern Ireland*

- 9 Section 30(6) (zero-rating of exports by supplier) has effect as if reference to the export of goods did not include the export of goods from Northern Ireland to a place in the member States.

*Zero-rating regulations*

- 10 Subsection (8) of section 30 (power to zero-rate supplies where goods have been or are to be exported) has effect as if reference to the export of goods—
- (a) included the removal of goods from Northern Ireland to Great Britain, or vice versa, and
  - (b) did not include the export of goods from Northern Ireland to a place in the member States.

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

*Zero-rating of supply of exported goods let on hire*

- 11 Section 30(9) (zero-rating of supply of exported goods let on hire) has effect as if the reference to the export of goods did not include the export of goods from Northern Ireland to a place in the member States.

*Application of section 30(10)*

- 12 (1) Where a supply of goods has been zero-rated under paragraph 3(1), or as a result of regulations under section 30(8), on the basis that the goods have been or are to be removed from Northern Ireland to Great Britain, section 30(10) (forfeiture of goods found in the United Kingdom) applies in relation to that supply as if any reference to the United Kingdom were to Northern Ireland.
- (2) Where a supply of goods has been zero-rated under paragraph 3(1) [<sup>F13</sup>or 31A(3)], or as a result of regulations under section 30(8), on the basis that the goods have been or are to be removed from Great Britain to Northern Ireland, section 30(10) applies in relation to that supply as if any reference to the United Kingdom were to Great Britain.

**Textual Amendments**

**F13** Words in Sch. 9ZB para. 12(2) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to the Value Added Tax Act 1994 and Revocation\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1544\)](#), regs. 1, 7; S.I. 2020/1641, reg. 2, Sch.

*Relief from VAT on importation of goods*

- 13 (1) Section 37 (relief from VAT on importation of goods) has effect as if any reference to the export of goods did not include the export of goods from Northern Ireland to a place in the member States.
- (2) That section has effect in relation to a removal of goods from Northern Ireland to Great Britain (which is treated as an importation as a result of paragraph 3(3)) as if any reference to the export of goods included their removal from Great Britain to Northern Ireland.
- (3) That section has effect in relation to a removal of goods from Great Britain to Northern Ireland (which is treated as an importation as a result of paragraph 3(5)) as if any reference to the export of goods included their removal from Northern Ireland to Great Britain.

*Schedule 8: modifications to Group 13 and 15*

- 14 (1) Item 3 of Group 13 of Schedule 8 (zero-rating) has effect as if the reference to goods for export did not include goods for export from Northern Ireland to a place in the member States.
- (2) Group 15 of that Schedule has effect as if—
- (a) any reference to the export of goods did not include the export of goods from Northern Ireland to a place in the member States;



*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

- (b) any reference to the export of goods, other than the reference in item 3, included the removal of goods from Great Britain to Northern Ireland or vice versa;
- (c) after item 3 there were inserted—
  - “3A The removal by a charity of goods donated to it—
    - (a) from Great Britain to Northern Ireland;
    - (b) from Northern Ireland to Great Britain.”

## PART 4

### WAREHOUSES

#### *Modification of sections 18 and 18A*

- 15 (1) Section 18 (place and time of supply) has effect as if—
- (a) every reference to the United Kingdom were to Great Britain, other than the references—
    - (i) in the phrases “taking place outside the United Kingdom” and “taking place in the United Kingdom”, and
    - (ii) in the definition of “warehouse” in subsection (6);
  - (b) in subsection (6)—
    - (i) in the definition of “the duty point”, in paragraph (b), after “import duty” there were inserted “ or duty under section 30C of TCTA 2018 ”.
    - (ii) in the definition of “warehouse”, in paragraph (a), after “import duty” there were inserted “ or duty under section 30C of TCTA 2018 ”.
- (2) Section 18A (fiscal warehousing) has effect as if the reference to “such place in the United Kingdom” in subsection (3) were to “such place in Great Britain”.

#### *Place and time of supply: Northern Ireland warehouses*

- 16 (1) A supply of goods, or an acquisition of goods in Northern Ireland from a member State, is treated as taking place outside the United Kingdom where—
- (a) the goods are subject to a Northern Ireland warehousing regime,
  - (b) they have been removed—
    - (i) from a place outside the member States, other than Northern Ireland, and have entered the territory of the European Union, or
    - (ii) from a place outside the member States and have entered Northern Ireland (which includes goods removed to Northern Ireland from Great Britain),
  - (c) the material time for their supply, or their acquisition in Northern Ireland, is while they are subject to that regime and before the duty point, and
  - (d) those goods are not, or are not mixed with, any dutiable goods which were produced or manufactured in Northern Ireland or acquired from a member State.

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

- (2) The Commissioners may by regulations provide that sub-paragraph (1) does not apply in circumstances specified or described in the regulations.
- (3) A supply of dutiable goods which were produced or manufactured in Northern Ireland or acquired from a member State, or a supply of a mixture of such goods and other goods, is treated as taking place outside the United Kingdom where the conditions in sub-paragraph (5) are met.
- (4) An acquisition in Northern Ireland from a member State of dutiable goods is treated as taking place outside the United Kingdom where those conditions are met.
- (5) Those conditions are—
- (a) that the goods are subject to a Northern Ireland warehousing regime,
  - (b) that the material time for the supply mentioned in sub-paragraph (3), or the acquisition mentioned in sub-paragraph (4), is while the goods are subject to that regime and before the duty point, and
  - (c) that the material time for any subsequent supply of those goods is also while the goods are subject to that regime and before the duty point.
- (6) Where—
- (a) the conditions in sub-paragraph (5)(a) and (b) are met in relation to a supply of goods mentioned in sub-paragraph (3) or an acquisition of goods mentioned in sub-paragraph (4),
  - (b) the condition in sub-paragraph (5)(c) is not met in relation to that supply or acquisition, and
  - (c) the supply or acquisition is treated as taking place within the United Kingdom,
- sub-paragraph (7) applies to the supply or acquisition.
- (7) Where this sub-paragraph applies to a supply or acquisition of goods, the supply or acquisition is treated as taking place at the earlier of—
- (a) the time when the goods are removed from the Northern Ireland warehousing regime, and
  - (b) the duty point.
- (8) Where sub-paragraph (7) applies to a supply of goods, any VAT payable on the supply must be paid—
- (a) at the time when the supply is treated as taking place, and
  - (b) by—
    - (i) the person who removed the goods from the Northern Ireland warehousing regime, or
    - (ii) the person who is required to pay any duty or agricultural levy in respect of the goods.
- (9) The Commissioners may by regulations make provision for enabling a taxable person to pay the VAT the person is required to pay by virtue of sub-paragraph (8) at a time later than that provided for by that sub-paragraph.
- (10) Regulations under sub-paragraph (9) may in particular make provision for either or both of the following—
- (a) for the taxable person to pay the VAT together with the VAT chargeable on other supplies by the person of goods and services;

---

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

---

(b) for the taxable person to pay the VAT together with any duty of excise deferment of which has been granted to the person under section 127A of the Customs and Excise Management Act 1979,  
and the regulations may make different provision for different descriptions of taxable person and for different descriptions of goods.

(11) In this paragraph—

“dutiable goods” means any goods which are subject—

- (a) to a duty of excise, or
- (b) in accordance with any provision for the time being having effect for transitional purposes in connection with the accession of any State to the European Union, to any EU customs duty or agricultural levy of the European Union;

“the duty point”, in relation to any goods, means—

- (a) in the case of goods which are subject to a duty of excise, the time when the requirement to pay the duty on those goods takes effect, and
- (b) in the case of goods which are not so subject—
  - (i) the time when the requirement to pay duty charged under section 30A(3) of TCTA 2018 (importation of goods: Northern Ireland) on those goods takes effect,
  - (ii) the time when the requirement to pay duty charged under section 40A of TCTA 2018 (duty on goods potentially for export from Northern Ireland) on those goods takes effect, or
  - (iii) the time when any Community customs debt in respect of duty on the entry of the goods into the territory of the European Union would be incurred or, as the case may be, the corresponding time in relation to any such duty or levy as is mentioned in paragraph (b) of the definition of dutiable goods;

“Northern Ireland warehouse” means any warehouse where goods may be stored in the United Kingdom or a member State without payment of any one or more of the following—

- (a) duty charged under section 30A(3) of TCTA 2018 (importation of goods: Northern Ireland) or under section 40A of TCTA 2018 (duty on goods potentially for export from Northern Ireland);
- (b) EU customs duty;
- (c) any agricultural levy of the European Union;
- (d) VAT on the importation of the goods into any member State;
- (e) VAT on the importation of goods into the United Kingdom as a result of their entry into Northern Ireland;
- (f) any duty of excise or any duty which is equivalent in a member State to a duty of excise.

(12) References in this paragraph to goods being subject to a Northern Ireland warehousing regime are to goods being kept in a Northern Ireland warehouse or being transported between Northern Ireland warehouses (whether in the same country or different countries) without the payment in a country of any duty, levy or VAT; and references to the removal of goods from a warehousing regime are to be construed accordingly.

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

*Northern Ireland fiscal warehouses*

- 17 (1) The Commissioners may, if it appears to them proper, upon application approve any registered person as a Northern Ireland fiscal warehousekeeper, and such approval is subject to such conditions as the Commissioners impose.
- (2) Subject to those conditions and to regulations made under paragraph 25(6), such a person is entitled to keep a Northern Ireland fiscal warehouse.
- (3) “Northern Ireland fiscal warehouse” means a place in Northern Ireland in the occupation or under the control of a Northern Ireland fiscal warehousekeeper that the warehousekeeper has notified to the Commissioners as a Northern Ireland fiscal warehouse.
- (4) Retail premises may not be notified as a Northern Ireland fiscal warehouse.
- (5) A place notified under sub-paragraph (3) is a Northern Ireland fiscal warehouse from the later of—
- (a) the date the Commissioners received the notification, and
  - (b) the date specified in the notice from which the notification is to have effect.
- (6) A place ceases to be a Northern Ireland fiscal warehouse—
- (a) if that place ceases to be in the occupation or under the control of the Northern Ireland fiscal warehousekeeper, or
  - (b) if the Northern Ireland fiscal warehousekeeper notifies the Commissioners that the place is to cease to be a Northern Ireland fiscal warehouse.
- (7) The Commissioners may in considering an application by a person to be a Northern Ireland fiscal warehousekeeper take into account any matter which they consider relevant, and may without prejudice to the generality of that provision take into account all or any one or more of the following—
- (a) the person's record of compliance and ability to comply with the provisions made by or under this Act;
  - (b) the person's record of compliance and ability to comply with the provisions made by or under the customs and excise Acts (as defined in the Management Act);
  - (c) the person's record of compliance and ability to comply with Union customs legislation;
  - (d) the person's record of compliance and ability to comply with the requirements of member States relating to VAT and duties equivalent to duties of excise;
  - (e) if the applicant is a company, the records of compliance and ability to comply with the matters set out in paragraphs (a) to (d) of its directors, persons connected with its directors, its managing officers, any shadow directors or any of those persons, and, if it is a close company, the records of compliance and ability to comply with the matters set out in those paragraphs of the beneficial owners of the shares of the company or any of them;
  - (f) if the applicant is an individual, the records of compliance and ability to comply with the matters set out in those paragraphs of any company of which the applicant is or has been a director, managing officer or shadow director or, in the case of a close company, a shareholder or the beneficial owner of shares.
- (8) For the purposes of paragraphs (e) and (f) of sub-paragraph (7)—

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

- (a) a person is “connected” with a director if that person is the director's spouse or civil partner, or is a relative, or the spouse or civil partner of a relative, of the director or of the director's spouse or civil partner;
  - (b) “managing officer” in relation to a body corporate, means any manager, secretary or other similar officer of the body corporate or any person purporting to act in any such capacity or as a director;
  - (c) “shadow director” has the meaning given by section 251 of the Companies Act 2006;
  - (d) “close company” has the meaning it has in the Corporation Tax Acts (see Chapter 2 of Part 10 of the Corporation Tax Act 2010).
- (9) Subject to sub-paragraph (10), a person approved under sub-paragraph (1) remains a Northern Ireland fiscal warehousekeeper until the person—
- (a) ceases to be a registered person, or
  - (b) notifies the Commissioners in writing that the person is to cease to be a Northern Ireland fiscal warehousekeeper.
- (10) The Commissioners may if they consider it appropriate from time to time—
- (a) impose conditions on a Northern Ireland fiscal warehousekeeper in addition to those conditions, if any, imposed under sub-paragraph (1);
  - (b) vary or revoke any conditions previously imposed;
  - (c) withdraw approval of any person as a Northern Ireland fiscal warehousekeeper;
  - (d) withdraw Northern Ireland fiscal warehouse status from any premises.
- (11) Any application by or on behalf of a person to be a Northern Ireland fiscal warehousekeeper must be in writing and in such form as the Commissioners may direct and must be accompanied by such information as the Commissioners require.
- (12) Any approval by the Commissioners under sub-paragraph (1), and any withdrawal of approval or other act by them under sub-paragraph (10), must be notified to the fiscal warehousekeeper in writing and takes effect on such notification being made or on any later date specified for the purpose in the notification.
- (13) Without prejudice to the provisions of section 43 concerning liability for VAT, “registered person”, for the purposes of this paragraph, includes any person who under that section is for the time being treated as a member of a group.

*Conversion of relevant fiscal warehouses etc*

- 18 (1) Sub-paragraph (2) applies to any place in Northern Ireland that was a fiscal warehouse immediately before the coming into force of paragraph 17.
- (2) On the coming into force of that paragraph, a place to which this sub-paragraph applies becomes a Northern Ireland fiscal warehouse (and may cease to be in accordance with that paragraph).
- (3) On the coming into force of that paragraph, any fiscal warehousekeeper in relation to such a place immediately before the coming into force of that paragraph becomes a Northern Ireland warehousekeeper (and may cease to be in accordance with that paragraph).
- (4) But a person does not cease to be a fiscal warehousekeeper in relation to a place in Great Britain as a result of sub-paragraph (3).

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

- (5) Sub-paragraph (6) applies to a fiscal warehousekeeper who becomes a Northern Ireland fiscal warehousekeeper as a result of sub-paragraph (3).
- (6) Any condition imposed under section 18A(1) or (6) that, immediately before the coming into force of paragraph 17, applied to a fiscal warehousekeeper to whom this sub-paragraph applies, applies to that person as a Northern Ireland fiscal warehousekeeper as if imposed under paragraph 17 (and may be varied or revoked accordingly).
- (7) In this paragraph “fiscal warehouse” and “fiscal warehousekeeper” have the meaning they have in sections 18A to 18F (see section 18F).

*Northern Ireland fiscal warehouses: relief*

- 19 (1) Sub-paragraphs (5) and (6) apply where—
- (a) there is an acquisition of goods in Northern Ireland from a member State,
  - (b) those goods are eligible goods,
  - (c) either—
    - (i) the acquisition takes place while the goods are subject to a Northern Ireland fiscal warehousing regime, or
    - (ii) after the acquisition but before the supply, if any, of those goods which next occurs, the acquirer causes the goods to be placed in a Northern Ireland fiscal warehousing regime, and
  - (d) the acquirer, not later than the time of the acquisition, prepares and keeps a certificate that the goods are subject to a fiscal warehousing regime, or (as the case may be) that the acquirer will cause paragraph (c)(ii) to be satisfied.
- (2) A certificate prepared for the purposes of sub-paragraph (1)(d) must be kept for such period as the Commissioners may by regulations specify.
- (3) Sub-paragraphs (5) and (6) also apply where—
- (a) there is a supply of goods,
  - (b) those goods are eligible goods,
  - (c) either—
    - (i) that supply takes place while the goods are subject to a Northern Ireland fiscal warehousing regime, or
    - (ii) after that supply but before the supply, if any, of those goods which next occurs, the person to whom the former supply is made causes the goods to be placed in a Northern Ireland fiscal warehousing regime,
  - (d) in a case falling within paragraph (c)(ii), the person to whom the supply is made gives the supplier, not later than the time of the supply, a certificate that the person will cause paragraph (c)(ii) to be satisfied, and
  - (e) the supply is not a retail transaction.
- (4) A certificate under sub-paragraph (1)(d) or (3)(d) must be in such form as may be specified by regulations or by the Commissioners in accordance with regulations.
- (5) An acquisition or supply to which this sub-paragraph applies is treated for the purposes of this Act as taking place outside the United Kingdom if any subsequent supply of those goods is while they are subject to the Northern Ireland fiscal warehousing regime.

---

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

---

- (6) Where an acquisition or supply to which this sub-paragraph applies falls, for the purposes of this Act, to be treated as taking place in the United Kingdom that acquisition or supply is treated for the purposes of this Act as taking place when the goods are removed from the Northern Ireland fiscal warehousing regime.
- (7) Where—
- (a) sub-paragraph (6) applies to an acquisition or a supply,
  - (b) the acquisition or supply is taxable and not zero-rated, and
  - (c) the acquirer or supplier is not a taxable person but would be were it not for paragraph 1(9) of Schedule 1 and paragraphs 38(6) and 48(7) of Schedule 9ZA, or any of those provisions,
- VAT is chargeable on that acquisition or supply notwithstanding that the acquirer or the supplier is not a taxable person.
- (8) For the purposes of this paragraph, apart from sub-paragraph (6), an acquisition or supply is treated as taking place at the material time for the acquisition or supply.
- (9) In this paragraph “eligible goods” has the meaning it has in section 18B, but as if in section 18B(6)(b)—
- (a) in sub-paragraph (i)—
    - (i) after “import duty” there were inserted “, and any duty under section 30A(3) of TCTA 2018,”;
    - (ii) after “those Acts” there were inserted “ or Union customs legislation ”;
  - (b) in sub-paragraph (ii), after “section 1(1)(c)” there were inserted “ (including any VAT chargeable on the movement of goods from Great Britain to Northern Ireland as a result of paragraph 3(4)) ”.
- (10) The Commissioners may by regulations provide that goods of a description specified in regulations are, for the purposes of this paragraph, to be treated—
- (a) where such goods are not of a description falling within Schedule 5A (goods eligible to be fiscally warehoused), as if they were;
  - (b) where such goods are of a description falling within that Schedule, as if they were not.
- (11) The Commissioners may by regulations provide for the zero-rating of supplies of goods, or of such goods as may be specified in regulations, in cases where—
- (a) the Commissioners are satisfied that the supply in question involves both—
    - (i) the removal of the goods from a Northern Ireland fiscal warehousing regime, and
    - (ii) their being placed in a warehousing regime in a member State, or in such member State or States as may be prescribed, where that regime is established by provisions of the law of that member State corresponding, in relation to that member State, to the provisions of this paragraph and paragraph 17, and
  - (b) such other conditions, if any, as may be specified in the regulations or the Commissioners may impose are fulfilled.
- (12) Section 30(10) (zero-rating) applies in relation to regulations made under sub-paragraph (11) as it applies to regulations made under section 30(8) or (9).

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

*Modification of section 18B*

- 20 Section 18B(5) (fiscally warehoused goods: relief) has effect as if after “Schedule 1” there were inserted “ and paragraphs 38(6) and 48(7) of Schedule 9ZA, or any of those provisions ”.

*Northern Ireland warehouses and fiscal warehouses: services*

- 21 (1) Section 18C has effect as if any reference to—
- (a) “a warehousing or fiscal warehousing regime” were to “a warehousing, Northern Ireland warehousing, fiscal warehousing, or Northern Ireland fiscal warehousing regime”;
  - (b) “a warehouse or a fiscal warehousekeeper” were to “a warehouse, Northern Ireland warehouse, fiscal or Northern Ireland fiscal warehousekeeper”;
  - (c) “a warehousing regime” were to “a warehousing or Northern Ireland warehousing regime”;
  - (d) “a fiscal warehousing regime” were to “a fiscal or Northern Ireland fiscal warehousing regime”.
- (2) Subsection (2) of that section has effect in relation to goods subject to a Northern Ireland warehousing or Northern Ireland fiscal warehousing regime as if the term “material time” had the meaning it has in this Part of this Schedule.
- (3) Subsection (3) of that section has effect in relation to goods subject to a Northern Ireland warehousing or Northern Ireland fiscal warehousing regime as if the term “duty point” had the meaning it has in paragraph 16.
- (4) Subsection (4)(b) of that section has effect in relation to goods subject to a Northern Ireland fiscal warehousing regime as if after “carried out under” there were inserted “ Union customs legislation (within the meaning of Schedule 9ZB) or under ”.

*Removal from warehousing: accountability*

- 22 (1) This paragraph applies to any supply to which paragraph 19(6) applies (supply treated as taking place on removal or duty point) and any acquisition to which paragraph 19(7) applies (acquisition treated as taking place on removal where acquirer not a taxable person).
- (2) Any VAT payable on the supply or acquisition must (subject to any regulations under sub-paragraph (3)) be paid—
- (a) at the time when the supply or acquisition is treated as taking place under the paragraph in question, and
  - (b) by the person by whom the goods are removed or, as the case may be, together with the excise duty, by the person who is required to pay that duty.
- (3) The Commissioners may by regulations make provision for enabling a taxable person to pay the VAT the person is required to pay by virtue of sub-paragraph (2) at a time later than that provided by that sub-paragraph.
- (4) Regulations may make different provisions for different descriptions of taxable persons and for different descriptions of goods and services.



*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

*Deficiency in Northern Ireland fiscally warehoused goods*

- 23 (1) Section 18E applies—
- (a) to goods which have been subject to a Northern Ireland fiscal warehousing regime as it applies to goods which have been subject to a fiscal warehousing regime, and
  - (b) to a Northern Ireland fiscal warehousekeeper as it applies to a fiscal warehousekeeper.
- (2) In this paragraph “fiscal warehousekeeper” has the meaning it has in sections 18A to 18F (see section 18F).

*Incorrect Northern Ireland fiscal warehousing certificates*

- 24 (1) Where—
- (a) a person who makes, or is to make, an acquisition of goods in Northern Ireland from a member State prepares a certificate for the purposes of paragraph 19(1)(d), and
  - (b) the certificate is incorrect,
- the person preparing the certificate is liable to a penalty.
- (2) The amount of the penalty is the amount of VAT actually chargeable on the acquisition.
- (3) A person is not liable to a penalty under sub-paragraph (1) if the person satisfies the Commissioners or, on appeal, a tribunal that there is a reasonable excuse for having prepared the certificate in question.
- (4) If a person is convicted of an offence (whether under this Act or otherwise) by reason of preparing an incorrect certificate for the purposes of paragraph 19(1)(d), the person is not liable to a penalty under sub-paragraph (1).
- (5) A penalty under sub-paragraph (1) is to be treated, for the purposes of sections 76 and 83 (assessments and appeals), as if it were a penalty under section 62 (incorrect certificates).
- (6) Section 62 has effect as if in subsection (1)(a)(ii), after “18C(1)(c)” there were inserted “ or paragraph 19(3)(d) of Schedule 9ZB (Northern Ireland fiscal warehouses) ”.

*Supplementary provision*

- 25 (1) In this Part of this Schedule—
- “eligible goods” is to be construed in accordance with paragraph 19(9) and (10);
  - “material time”—
- (a) in relation to any acquisition or supply the time of which is determined in accordance with regulations under section 6(14) or paragraph 4(2) (b) of Schedule 9ZA, means such time as may be prescribed for the purpose of this paragraph by those regulations,
  - (b) in relation to any other acquisition, means the time of the first removal of the goods (see paragraph 4(5) of that Schedule), and

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

- (c) in relation to any other supply, means the time when the supply would be treated as taking place in accordance with subsection (2) of section 6 if paragraph (c) of that subsection were omitted;
- “Northern Ireland fiscal warehouse” is to be construed in accordance with paragraph 17;
- “Northern Ireland fiscal warehousekeeper” is to be construed in accordance with that paragraph;
- “Northern Ireland warehouse” has the meaning given by paragraph 16(11).
- (2) Any reference in this Part of this Schedule to goods being subject to a Northern Ireland fiscal warehousing regime is, subject to any regulations made under sub-paragraph (6), a reference to eligible goods being kept in a Northern Ireland fiscal warehouse or being transferred between Northern Ireland fiscal warehouses in accordance with such regulations; and any reference to the removal of goods from a Northern Ireland fiscal warehousing regime are to be construed accordingly.
- (3) Where as a result of an operation on eligible goods subject to a Northern Ireland fiscal warehousing regime they change their nature but the resulting goods are also eligible goods, the provisions of this Part of this Schedule apply as if the resulting goods were the original goods.
- (4) Where as a result of an operation on eligible goods subject to a Northern Ireland fiscal warehousing regime they cease to be eligible goods, on their ceasing to be so this Part applies as if they had at that time been removed from the regime; and for that purpose the proprietor of the goods is treated as if that person were the person removing them.
- (5) Where—
- (a) any person ceases to be a Northern Ireland fiscal warehousekeeper, or
  - (b) any premises cease to have Northern Ireland fiscal warehouse status,
- this Part of this Schedule applies as if the goods of which the person is the fiscal warehousekeeper, or the goods in the fiscal warehouse, as the case may be, had at that time been removed from the fiscal warehousing regime; and for that purpose the proprietor of the goods is to be treated as if the proprietor were the person removing them.
- (6) The Commissioners may make regulations governing the deposit, keeping, securing and treatment of goods in a Northern Ireland fiscal warehouse, and the removal of goods from a Northern Ireland fiscal warehouse.
- (7) Regulations may, without prejudice to the generality of sub-paragraph (6), include provision—
- (a) in relation to—
    - (i) goods which are, have been or are to be subject to a Northern Ireland fiscal warehousing regime,
    - (ii) other goods which are, have been or are to be kept in Northern Ireland fiscal warehouses,
    - (iii) Northern Ireland fiscal warehouse premises, and
    - (iv) Northern Ireland fiscal warehousekeepers and their businesses,

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

as to the keeping, preservation and production of records and the furnishing of returns and information by Northern Ireland fiscal warehousekeepers and any other persons;

- (b) requiring goods deposited in a fiscal warehouse to be produced to or made available for inspection by an authorised person on the request of that authorised person;
- (c) prohibiting the carrying out on Northern Ireland fiscally warehoused goods of such operations as the Commissioners may prescribe;
- (d) regulating the transfer of goods from one Northern Ireland fiscal warehouse to another;
- (e) concerning goods which, though kept in a Northern Ireland fiscal warehouse, are not eligible goods or are not intended by a relevant person to be goods in respect of which reliefs are to be enjoyed under this Part of this Schedule;
- (f) prohibiting a Northern Ireland fiscal warehousekeeper from allowing goods to be removed from a Northern Ireland fiscal warehousing regime without payment of any VAT payable under paragraph 22 on or by reference to that removal and, if in breach of that prohibition the warehousekeeper allows goods to be so removed, making the warehousekeeper liable for the VAT jointly and severally with the remover,

and may contain such incidental or supplementary provisions as the Commissioners think necessary or expedient.

- (8) Regulations may make different provision for different cases, including different provision for different Northern Ireland fiscal warehousekeepers or descriptions of Northern Ireland fiscal warehousekeeper, for Northern Ireland fiscal warehouses of different descriptions or for goods of different classes or descriptions or of the same class or description in different circumstances.

#### *Modification of other provisions*

- 26 (1) Paragraph 3 of Schedule 6 (valuation: special cases) has effect in relation to goods whose supply involves their removal to Northern Ireland from a place outside the United Kingdom as if—
  - [<sup>F14</sup>(a) in sub-paragraph (1)(a)(ii), before “agricultural levy” there were inserted “customs duty or”];
  - (b) in sub-paragraph (1)(b), for “section 18(4)” there were substituted “ paragraph 16(7) of Schedule 9ZB ”;
  - (c) in sub-paragraph (2), for “section 18” there were substituted “ paragraph 16 of Schedule 9ZB ”.
- (2) Paragraph 2(8) of Schedule 11 has effect as if after “section 18” there were inserted “ in relation to goods other than goods in Northern Ireland, or paragraph 16 of Schedule 9ZB in relation to goods in Northern Ireland ”.
- (3) Section 702 of the Income Tax (Earnings and Pensions) Act 2003 (meaning of “readily convertible asset”) has effect as if in subsection (6)(a), in the definition of “warehousing regime”, after “Value Added Tax Act 1994 (c23)” there were inserted “ or a Northern Ireland warehousing or Northern Ireland fiscal warehousing regime (within the meaning of paragraphs 16 to 25 of Schedule 9ZB to that Act) ”.
- (4) Paragraph 11 of Schedule 36 to the Finance Act 2008 (power to inspect premises) has effect as if—

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

- (a) in sub-paragraph (1)(c), after “warehouse” there were inserted “ or Northern Ireland fiscal warehouse ”;
- (b) in sub-paragraph (2)(c), after “warehousing” there were inserted “ or Northern Ireland fiscal warehousing ”.

#### **Textual Amendments**

**F14** Sch. 9ZB para. 26(1)(a) substituted (1.8.2021) by [The Value Added Tax \(Miscellaneous Amendments and Repeals\) \(EU Exit\) Regulations 2021 \(S.I. 2021/714\)](#), regs. 1, **8(2)** (as amended by [S.I. 2021/779](#), regs. 1, 2)

## **PART 5**

### RULES RELATING TO PARTICULAR SUPPLIES

#### *Supplies of gas, electricity or heat*

- 27 (1) Paragraph 3(1) (zero-rating of supplies involving removal of goods from Northern Ireland to Great Britain or vice versa) does not apply to a supply of relevant goods.
- (2) In this paragraph “relevant goods” has the meaning it has in section 9A (reverse charge on gas, electricity, heat or cooling).

#### *Time of supply involving both a supply and an acquisition*

- 28 (1) Where any supply of goods involves both—
- (a) the removal of the goods from Northern Ireland, and
  - (b) their acquisition in a member State by a person who is liable for VAT on the acquisition in accordance with provisions of the law of that member State corresponding, in relation to that member State, to the provisions of paragraph 2,
- subsections (2), (4) to (6) and (10) to (12) of section 6 (time of supply) do not apply and the supply is treated for the purposes of this Act as taking place on whichever is the earlier of the days specified in sub-paragraph (2).
- (2) The days mentioned in sub-paragraph (1) are—
- (a) the 15th day of the month following that in which the removal in question takes place, and
  - (b) the day of the issue, in respect of the supply, of a VAT invoice or of an invoice of such other description as the Commissioners may by regulations prescribe.
- (3) Section 6(14) has effect as if after “section 55(4)” there were inserted “ or paragraph 28 of Schedule 9ZB ”.

#### *Distance selling between EU and Northern Ireland: place of supply*

- 29 (1) Goods whose place of supply is not determined under subsection (2) or (3) of section 7 (place of supply of goods) are treated as supplied in the United Kingdom where—

---

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

---

- (a) the supply involves the removal of the goods to Northern Ireland by or under the directions of the person who supplies them,
  - (b) the supply is a transaction in pursuance of which the goods are acquired in Northern Ireland from a member State by a person who is not a taxable person,
  - (c) the supplier—
    - (i) is liable to be registered under Part 9 of Schedule 9ZA, <sup>F15</sup>...
    - (ii) would be so liable if the supplier were not already registered under this Act or liable to be registered under Schedule 1 or 1A, [<sup>F16</sup>or] [ is registered under the OSS scheme or [<sup>F18</sup>a participant in] a non-UK <sup>F17</sup>(iii) scheme (within the meaning of Schedule 9ZD), and]
  - (d) the supply is neither a supply of goods consisting in a new means of transport nor anything which is treated as a supply for the purposes of this Act by virtue only of paragraph 5(1) of Schedule 4 or paragraph 30 of Schedule 9ZB.
- (2) Goods whose place of supply is not determined under sub-paragraph (1) or subsection (2) or (3) of section 7 and which do not consist in a new means of transport are treated as supplied outside the United Kingdom where—
- (a) the supply involves the removal of the goods from Northern Ireland, by or under the directions of the person who supplies them, to a member State,
  - (b) the person who makes the supply is taxable in a member State, and
  - (c) provisions of the law of that member State corresponding, in relation to that member State, to the provisions made by sub-paragraph (1) make that person liable to VAT on the supply.
- (3) But sub-paragraph (2) does not apply in relation to any supply in a case where the liability mentioned in sub-paragraph (2)(c) depends on the exercise by any person of an option in the United Kingdom corresponding to such an option as is mentioned in paragraph 48(2) [<sup>F19</sup>of Schedule 9ZA] unless that person has given, and has not withdrawn, a notification to the Commissioners that the person wishes supplies by that person to be treated as taking place outside the United Kingdom where they are supplies in relation to which the other requirements of sub-paragraph (2) are satisfied.
- (4) The Commissioners may by regulations provide that a notification for the purposes of sub-paragraph (3) is not to be given or withdrawn except in such circumstances, and in such form and manner, as may be prescribed.
- (5) For the purposes of this paragraph—
- (a) where goods, in the course of their removal from a place in Northern Ireland to another place in Northern Ireland leave and re-enter Northern Ireland the removal is not to be treated as a removal from or to Northern Ireland, and
  - (b) where goods, in the course of their removal from a place in Northern Ireland to another place in the United Kingdom leave and re-enter the United Kingdom the removal is not to be treated as a removal from Northern Ireland.
- (6) Section 7 has effect as if the references in subsections (5A) to (7) to “the preceding provisions of this section” included sub-paragraphs (1) and (2) of this paragraph.

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

### Textual Amendments

- F15** Word in [Sch. 9ZB para. 29\(1\)\(c\)\(i\)](#) omitted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by virtue of [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), [Sch. 18 para. 4\(a\)\(i\)](#); S.I. 2021/770, reg. 3
- F16** Word in [Sch. 9ZB para. 29\(1\)\(c\)\(ii\)](#) substituted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), [Sch. 18 para. 4\(a\)\(ii\)](#); S.I. 2021/770, reg. 3
- F17** [Sch. 9ZB para. 29\(1\)\(c\)\(iii\)](#) inserted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), [Sch. 18 para. 4\(a\)\(iii\)](#); S.I. 2021/770, reg. 3
- F18** Words in [Sch. 9ZB para. 29\(1\)\(c\)\(iii\)](#) inserted (1.12.2021) by [The Value Added Tax \(Distance Selling and Miscellaneous Amendments No. 2\) Regulations 2021 \(S.I. 2021/1165\)](#), regs. 1, 6
- F19** Words in [Sch. 9ZB para. 29\(3\)](#) inserted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), [Sch. 18 para. 4\(b\)](#); S.I. 2021/770, reg. 3

### *Removal of business assets to be treated as a supply of goods*

- 30 (1) A person carrying on a business makes a supply of goods where—
- (a) the goods form part of the assets of that business,
  - (b) they are removed from Northern Ireland or a member State under the directions of that person, and
  - (c) the removal is in the course or furtherance of that business for the purpose of being taken to a place in—
    - (i) in the case of goods removed from Northern Ireland, a member State, or
    - (ii) in the case of goods removed from a member State, to another member State or to Northern Ireland.
- (2) Sub-paragraph (1) applies to the removal of goods, whether or not that removal of the goods is, or is connected with, a transaction for consideration.
- (3) Sub-paragraph (1) does not apply—
- (a) to a case falling within paragraph 5(1) of Schedule 4 (matters to be treated as supply of goods or services),
  - (b) to the removal of goods from Northern Ireland where that removal is in the course of their removal from one part of Northern Ireland to another part of Northern Ireland,
  - (c) to the removal of goods from a member State where that removal is in the course of their removal from one part of a member State to another part of that member State,
  - (d) to goods which have been removed from a place outside the member States for entry into the territory of the European Union and are removed from a member State before the time when any Community customs debt in respect of any EU customs duty on their entry into that territory would be incurred,
  - (e) to goods which have been removed from a place outside the United Kingdom and the member States for entry into Northern Ireland and are removed from Northern Ireland before any duty under section 30A(3) of TCTA 2018 on their entry into Northern Ireland would be incurred, or
  - (f) to goods which have been removed from Great Britain to Northern Ireland and are removed from Northern Ireland before any duty under section 40A of TCTA 2018 on their entry into Northern Ireland would be incurred.

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

- (4) Sub-paragraph (1) is subject to paragraph 58 of Schedule 9ZA (call-off stock arrangements).

**Modifications etc. (not altering text)**

- C1** Sch. 9ZB para. 30 excluded (1.8.2021) by S.I. 2010/2925, **art. 3** (as amended by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **55(b)**)

*Application of section 43 (company groups) to goods in Northern Ireland*

- 31 Subsection (1)(a) of Section 43 (disregard of supplies between members of groups) does not apply to a supply of goods if the goods are in Northern Ireland at the time they are supplied unless the supplier and the recipient each has a business establishment, or some other fixed establishment, in Northern Ireland.

*<sup>F20</sup>Partially exempt supplies*

**Textual Amendments**

- F20** Sch. 9ZB para. 31A inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to the Value Added Tax Act 1994 and Revocation\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1544\)](#), regs. 1, **6**; S.I. 2020/1641, reg. 2, Sch.

- 31A (1) A removal of goods from Great Britain to Northern Ireland to which this sub-paragraph applies is to be treated as a taxable supply of goods made in the course or furtherance of a business carried on by the person who removes the goods.
- (2) Sub-paragraph (1) applies to a removal of goods if—
- (a) the removal is not (ignoring sub-paragraph (1)) made in the course of a taxable supply,
  - (b) before the removal the goods were supplied to, or were imported by, the person who removed them (“P”),
  - (c) P is, at the time of that supply or importation and at the time of the removal, a taxable person,
  - (d) P has incurred VAT on that supply or importation,
  - (e) the removal takes place within 12 months of P becoming liable to that VAT,
  - (f) some, or all, of the VAT incurred on the supply or importation has not been credited as input tax in relation to P because it has, before the removal, been attributed to—
    - (i) both taxable and exempt supplies, or
    - (ii) exempt supplies, and
  - (g) either—
    - (i) P has not used the goods before their removal, or
    - (ii) P meets the condition in sub-paragraph (3).
- (3) That condition is that P uses the goods, after their removal, exclusively for the purpose of making—
- (a) in a case falling within sub-paragraph (2)(f)(i), both taxable and exempt supplies, or

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

- (b) in a case falling within sub-paragraph (2)(f)(ii), exempt supplies.
- (4) A supply of goods which is treated as arising under sub-paragraph (1) is zero-rated.
- (5) VAT incurred by P on the removal of the goods from Great Britain to Northern Ireland (see paragraph 3(4)) is not to be treated as attributable (for the purposes of section 26) to the supply treated as arising under sub-paragraph (1).]

*[<sup>F21</sup>Movement of own goods from Great Britain to Northern Ireland for non-business purposes*

**Textual Amendments**

**F21** Sch. 9ZB para. 31B inserted (1.8.2021) by [The Value Added Tax \(Miscellaneous Amendments and Repeals\) \(EU Exit\) Regulations 2021 \(S.I. 2021/714\)](#), regs. 1, **4(2)** (as amended by [S.I. 2021/779](#), regs. 1, 2)

- 31B (1) A removal of goods from Great Britain to Northern Ireland to which this sub-paragraph applies is to be treated as a taxable supply of goods made in the course or furtherance of a business carried on by the person who removes the goods.
- (2) Subject to sub-paragraph (4), sub-paragraph (1) applies to a removal of goods if—
- (a) the removal is not (ignoring sub-paragraph (1)) made in the course or furtherance of a business,
  - (b) before the removal the goods were supplied to, or imported by, the person who removed them (“P”),
  - (c) P is, at the time of that supply or importation and at the time of the removal, a taxable person,
  - (d) P has incurred VAT on that supply or importation,
  - (e) the removal takes place within 12 months of P becoming liable to that VAT,
  - (f) some, or all, of the VAT incurred on the supply or importation has not been credited as input tax in relation to P because it has, before the removal, been attributed to—
    - (i) both business and non-business VAT, or
    - (ii) non-business VAT, and
  - (g) P meets the condition in sub-paragraph (3).
- (3) That condition is that P uses the goods, after their removal, exclusively for—
- (a) in a case falling within sub-paragraph (2)(f)(i), both business and non-business purposes, or
  - (b) in a case falling within sub-paragraph (2)(f)(ii), non-business purposes.
- (4) Sub-paragraph (1) does not apply in relation to—
- (a) a removal of goods to which paragraph 31A of this Schedule applies, or
  - (b) an export by a charity to which section 30(5) (as applied by paragraph 8 of this Schedule) applies.
- (5) A supply of goods which is treated as arising under sub-paragraph (1) is zero-rated.
- (6) VAT incurred by P on the removal of goods from Great Britain to Northern Ireland (see paragraph 3(4) of Schedule 9ZB) is not to be treated as attributable (for the purposes of section 26) to the supply treated as arising under sub-paragraph (1).]



*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

## PART 6

### NORTHERN IRELAND AND THE ISLE OF MAN

#### *Application of Part 2 of this Schedule*

- 32 (1) Paragraph 3(1) (zero-rating of supply of goods removed from Great Britain to Northern Ireland and vice versa) applies to goods removed from Northern Ireland to the Isle of Man as they apply to goods removed from Northern Ireland to Great Britain.
- (2) The following provisions apply to goods removed to Northern Ireland from the Isle of Man as they apply to goods removed from Great Britain to Northern Ireland—
- (a) sub-paragraphs (4) and (5) of paragraph 3 (charge on goods removed from Great Britain to Northern Ireland);
  - (b) sub-paragraphs (6) and (7) of that paragraph (so far as they relate to sub-paragraph (4) or (5)).
- (3) Paragraph 4 (liability for VAT on movements between Great Britain and Northern Ireland) applies to goods removed to Northern Ireland from the Isle of Man as they apply to goods removed from Great Britain to Northern Ireland as if the references to a “taxable person” included a person who is, or is required to be, registered under an Act of Tynwald for the purposes of any tax imposed by or under an Act of Tynwald which corresponds to VAT.
- (4) Paragraph 7 (zero-rating of supplies made before declaration on removal) applies to goods removed to Northern Ireland from the Isle of Man as it applies to goods removed from Great Britain to Northern Ireland.

#### *Modifications in relation to exports: goods removed to Isle of Man*

- 33 (1) Subsection (8) of section 30 (power to zero-rate supplies where goods have been or are to be exported) has effect as if reference to the export of goods included the removal of goods from Northern Ireland to the Isle of Man.
- (2) Where a supply of goods has been zero-rated as a result of paragraph 3(1) or regulations under section 30(8), on the basis that the goods have been or are to be removed from Northern Ireland to the Isle of Man, section 30(10) applies in relation to that supply as if any reference to the United Kingdom were to Northern Ireland.
- (3) Section 37 (relief from VAT on importation of goods) has effect in relation to a removal of goods to Northern Ireland from the Isle of Man (which is treated as an importation as a result of paragraphs 3(5) and 32(2)) as if any reference to the export of goods included their removal from Northern Ireland to the Isle of Man.
- (4) Group 15 of Schedule 8 (zero-rating) has effect as if—
- (a) any reference to the export of goods, other than the reference in item 3, included the removal of goods from Northern Ireland to the Isle of Man;
  - (b) the modification made by paragraph 14(2)(c) applied to the removal of goods to the Isle of Man from Northern Ireland as it applies to the removal of goods from Northern Ireland to Great Britain.

*Status: Point in time view as at 01/12/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB. (See end of Document for details)*

### *Warehouses*

- 34 Part 4 (warehouses) has effect as if any reference to Great Britain included the Isle of Man (see also article 2 of the Value Added Tax (Isle of Man) Order 1982 which provides that this Act has effect as if the Isle of Man were part of the United Kingdom subject to the provisions of that Order).

### *Extent*

- 35 Nothing in this Part of this Schedule is to be taken as extending to the Isle of Man.]

## [<sup>F22</sup>PART 7

### SUPPLIES FROM A MEMBER STATE TO GREAT BRITAIN VIA NORTHERN IRELAND: REGISTRATION

#### **Textual Amendments**

- F22** Sch. 9ZB Pt. 7 inserted (1.8.2021) by [The Value Added Tax \(Miscellaneous Amendments and Repeals\) \(EU Exit\) Regulations 2021 \(S.I. 2021/714\)](#), regs. 1, **5(4)** (as amended by [S.I. 2021/779](#), regs. 1, 2)

- 36 (1) Part 3 of Schedule 9ZC (liability to be registered of persons treated as having imported goods under Part 1 of that Schedule) applies in relation to a person treated as having imported goods under paragraph 4(3A) of this Schedule as it applies to a person treated as having imported goods under Part 1 of that Schedule.
- (2) But sub-paragraph (1) does not apply in relation to a person who is treated as having imported goods under Part 1 of Schedule 9ZC.
- (3) For the purposes of sub-paragraph (1), Schedule 9ZC has effect as if—
- (a) in paragraph 13 (meaning of relevant supply) the reference to Part 1 of that Schedule were to paragraph 4(3A) of this Schedule, and
  - (b) references to facilitating a relevant supply were ignored.]

**Status:**

Point in time view as at 01/12/2021.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZB.