

SCHEDULES

[^{F1}SCHEDULE 9ZB

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](#)

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”.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 15.