

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 16. (See end of Document for details)

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

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.
- (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,

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 16. (See end of Document for details)

- (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;
 - (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;

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 16. (See end of Document for details)

“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.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 16.