

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 17. (See end of Document for details)*

## SCHEDULES

### [<sup>F1</sup>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

###### *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—

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- (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)—
- (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.

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- (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.]

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