

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 18. (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

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).
- (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).]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 18.