

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 21. (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 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 ”.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 21.