

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 25. (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

Supplementary provision

- 25 (1) In this Part of this Schedule—
- “eligible goods” is to be construed in accordance with paragraph 19(9) and (10);
 - “material time”—
 - (a) in relation to any acquisition or supply the time of which is determined in accordance with regulations under section 6(14) or paragraph 4(2) (b) of Schedule 9ZA, means such time as may be prescribed for the purpose of this paragraph by those regulations,
 - (b) in relation to any other acquisition, means the time of the first removal of the goods (see paragraph 4(5) of that Schedule), and
 - (c) in relation to any other supply, means the time when the supply would be treated as taking place in accordance with subsection (2) of section 6 if paragraph (c) of that subsection were omitted;
 - “Northern Ireland fiscal warehouse” is to be construed in accordance with paragraph 17;
 - “Northern Ireland fiscal warehousekeeper” is to be construed in accordance with that paragraph;
 - “Northern Ireland warehouse” has the meaning given by paragraph 16(11).
- (2) Any reference in this Part of this Schedule to goods being subject to a Northern Ireland fiscal warehousing regime is, subject to any regulations made under subparagraph (6), a reference to eligible goods being kept in a Northern Ireland fiscal warehouse or being transferred between Northern Ireland fiscal warehouses in accordance with such regulations; and any reference to the removal of goods from a Northern Ireland fiscal warehousing regime are to be construed accordingly.

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- (3) Where as a result of an operation on eligible goods subject to a Northern Ireland fiscal warehousing regime they change their nature but the resulting goods are also eligible goods, the provisions of this Part of this Schedule apply as if the resulting goods were the original goods.
- (4) Where as a result of an operation on eligible goods subject to a Northern Ireland fiscal warehousing regime they cease to be eligible goods, on their ceasing to be so this Part applies as if they had at that time been removed from the regime; and for that purpose the proprietor of the goods is treated as if that person were the person removing them.
- (5) Where—
 - (a) any person ceases to be a Northern Ireland fiscal warehousekeeper, or
 - (b) any premises cease to have Northern Ireland fiscal warehouse status,
 this Part of this Schedule applies as if the goods of which the person is the fiscal warehousekeeper, or the goods in the fiscal warehouse, as the case may be, had at that time been removed from the fiscal warehousing regime; and for that purpose the proprietor of the goods is to be treated as if the proprietor were the person removing them.
- (6) The Commissioners may make regulations governing the deposit, keeping, securing and treatment of goods in a Northern Ireland fiscal warehouse, and the removal of goods from a Northern Ireland fiscal warehouse.
- (7) Regulations may, without prejudice to the generality of sub-paragraph (6), include provision—
 - (a) in relation to—
 - (i) goods which are, have been or are to be subject to a Northern Ireland fiscal warehousing regime,
 - (ii) other goods which are, have been or are to be kept in Northern Ireland fiscal warehouses,
 - (iii) Northern Ireland fiscal warehouse premises, and
 - (iv) Northern Ireland fiscal warehousekeepers and their businesses,
 as to the keeping, preservation and production of records and the furnishing of returns and information by Northern Ireland fiscal warehousekeepers and any other persons;
 - (b) requiring goods deposited in a fiscal warehouse to be produced to or made available for inspection by an authorised person on the request of that authorised person;
 - (c) prohibiting the carrying out on Northern Ireland fiscally warehoused goods of such operations as the Commissioners may prescribe;
 - (d) regulating the transfer of goods from one Northern Ireland fiscal warehouse to another;
 - (e) concerning goods which, though kept in a Northern Ireland fiscal warehouse, are not eligible goods or are not intended by a relevant person to be goods in respect of which reliefs are to be enjoyed under this Part of this Schedule;
 - (f) prohibiting a Northern Ireland fiscal warehousekeeper from allowing goods to be removed from a Northern Ireland fiscal warehousing regime without payment of any VAT payable under paragraph 22 on or by reference to that removal and, if in breach of that prohibition the warehousekeeper allows

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goods to be so removed, making the warehousekeeper liable for the VAT jointly and severally with the remover,

and may contain such incidental or supplementary provisions as the Commissioners think necessary or expedient.

- (8) Regulations may make different provision for different cases, including different provision for different Northern Ireland fiscal warehousekeepers or descriptions of Northern Ireland fiscal warehousekeeper, for Northern Ireland fiscal warehouses of different descriptions or for goods of different classes or descriptions or of the same class or description in different circumstances.]

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