

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 28. (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 5

RULES RELATING TO PARTICULAR SUPPLIES

Time of supply involving both a supply and an acquisition

- 28 (1) Where any supply of goods involves both—
- (a) the removal of the goods from Northern Ireland, and
 - (b) their acquisition in a member State by a person who is liable for VAT on the acquisition in accordance with provisions of the law of that member State corresponding, in relation to that member State, to the provisions of paragraph 2,
- subsections (2), (4) to (6) and (10) to (12) of section 6 (time of supply) do not apply and the supply is treated for the purposes of this Act as taking place on whichever is the earlier of the days specified in sub-paragraph (2).
- (2) The days mentioned in sub-paragraph (1) are—
- (a) the 15th day of the month following that in which the removal in question takes place, and
 - (b) the day of the issue, in respect of the supply, of a VAT invoice or of an invoice of such other description as the Commissioners may by regulations prescribe.
- (3) Section 6(14) has effect as if after “section 55(4)” there were inserted “or paragraph 28 of Schedule 9ZB ”.]

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