

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

Removal of business assets to be treated as a supply of goods

- 30 (1) A person carrying on a business makes a supply of goods where—
- (a) the goods form part of the assets of that business,
 - (b) they are removed from Northern Ireland or a member State under the directions of that person, and
 - (c) the removal is in the course or furtherance of that business for the purpose of being taken to a place in—
 - (i) in the case of goods removed from Northern Ireland, a member State, or
 - (ii) in the case of goods removed from a member State, to another member State or to Northern Ireland.
- (2) Sub-paragraph (1) applies to the removal of goods, whether or not that removal of the goods is, or is connected with, a transaction for consideration.
- (3) Sub-paragraph (1) does not apply—
- (a) to a case falling within paragraph 5(1) of Schedule 4 (matters to be treated as supply of goods or services),
 - (b) to the removal of goods from Northern Ireland where that removal is in the course of their removal from one part of Northern Ireland to another part of Northern Ireland,
 - (c) to the removal of goods from a member State where that removal is in the course of their removal from one part of a member State to another part of that member State,
 - (d) to goods which have been removed from a place outside the member States for entry into the territory of the European Union and are removed from a member State before the time when any Community customs debt in respect of any EU customs duty on their entry into that territory would be incurred,

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 30. (See end of Document for details)

- (e) to goods which have been removed from a place outside the United Kingdom and the member States for entry into Northern Ireland and are removed from Northern Ireland before any duty under section 30A(3) of TCTA 2018 on their entry into Northern Ireland would be incurred, or
 - (f) to goods which have been removed from Great Britain to Northern Ireland and are removed from Northern Ireland before any duty under section 40A of TCTA 2018 on their entry into Northern Ireland would be incurred.
- (4) Sub-paragraph (1) is subject to paragraph 58 of Schedule 9ZA (call-off stock arrangements).]

Modifications etc. (not altering text)

- C1** Sch. 9ZB para. 30 excluded (1.8.2021) by [S.I. 2010/2925](#), **art. 3** (as amended by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/715), regs. 1, **55(b)**)

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 30.