

*Changes to legislation:* There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 36. (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](#)

### [<sup>F1</sup>PART 7

#### SUPPLIES FROM A MEMBER STATE TO GREAT BRITAIN VIA NORTHERN IRELAND: REGISTRATION

##### Textual Amendments

- F1** [Sch. 9ZB Pt. 7](#) inserted (1.8.2021) by [The Value Added Tax \(Miscellaneous Amendments and Repeals\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/714), regs. 1, [5\(4\)](#) (as amended by [S.I. 2021/779](#), regs. 1, 2)

- 36 (1) Part 3 of Schedule 9ZC (liability to be registered of persons treated as having imported goods under Part 1 of that Schedule) applies in relation to a person treated as having imported goods under paragraph 4(3A) of this Schedule as it applies to a person treated as having imported goods under Part 1 of that Schedule.
- (2) But sub-paragraph (1) does not apply in relation to a person who is treated as having imported goods under Part 1 of Schedule 9ZC.
- (3) For the purposes of sub-paragraph (1), Schedule 9ZC has effect as if—
- (a) in paragraph 13 (meaning of relevant supply) the reference to Part 1 of that Schedule were to paragraph 4(3A) of this Schedule, and
  - (b) references to facilitating a relevant supply were ignored.]

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