

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 1. (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](#)

^{F1}PART 1

IMPORTATIONS

Importations

- 1 (1) The importation of Union goods into the United Kingdom as a result of their entry into Northern Ireland is not an importation for the purposes of value added tax.
- (2) Accordingly, no charge to VAT occurs on the importation of Union goods into the United Kingdom as a result of their entry into Northern Ireland (but see paragraph 1 of Schedule 9ZA, which imposes a charge to VAT on the acquisition of goods in Northern Ireland from a member State).
- (3) VAT on the importation of any other goods imported into the United Kingdom as a result of their entry into Northern Ireland is to be charged and payable as if it were relevant NI import duty (instead of as provided under section 1(4)).
- (4) Sub-paragraph (3) is to be taken as applying, in relation to any VAT chargeable on the importation of such goods—
 - (a) any provision of Union customs legislation that is relevant to the charging of relevant NI import duty, and
 - (b) any provision made by or under Part 1 of TCTA 2018 that is relevant to the charging of that duty.
- (5) Section 15 (meaning of “importation of goods” into the United Kingdom) applies to the importation of such goods as if—
 - (a) any reference to import duty were to relevant NI import duty;
 - (b) the references in subsections (2) and (3) to a Customs, storage, transit or inward processing procedure were to a procedure corresponding to such a procedure under Union customs legislation, and
 - (c) the reference in subsection (3)(b) to section 5(1) of, or paragraph 1(5) or 3(4) of Schedule 1 to, that Act included any provision (including any provision

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of Union customs legislation) corresponding to those provisions that may apply to those goods.

- (6) In section 16 (application of customs enactments)—
- (a) subsection (1) applies to the importation of such goods as if the reference to “other enactments for the time being having effect generally in relation to duties of customs and excise charged by reference to the importation of goods into the United Kingdom” included any provision of Union customs legislation that applies in relation to relevant NI import duty, and
 - (b) subsections (3) and (4) apply to sub-paragraph (4) of this paragraph as they apply to subsection (2) of that section.
- (7) The Commissioners may by regulations—
- (a) supplement or modify any provision made by provision that applies to value added tax made by or under any enactment (including provision made by or under this Act or TCTA 2018) so far as it applies to VAT charged on the importation of goods into the United Kingdom as a result of their entry into Northern Ireland;
 - (b) supplement or modify any provision of Union customs legislation so far as it applies to VAT charged on such an importation.

- (8) In this Schedule—

“relevant NI import duty” means duty charged under section 30A(3) of TCTA 2018 (importation of goods: Northern Ireland), and in relation to goods of a description specified in regulations under section 30B(1) of that Act, means that duty as it would be charged if that description were not specified;

“Union customs legislation” means provisions contained in “customs legislation” within the meaning of [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (see Article 5(2) of that Regulation), so far as they apply by virtue of section 7A of the European Union (Withdrawal) Act 2018);

“Union goods” has the meaning it has in that Regulation.

[This paragraph is subject to paragraph 4 of Schedule 9ZC.]

^{F2}(9)

Textual Amendments

- F2** Sch. 9ZB para. 1(9) 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. 3 para. 27\(2\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9

Modifications etc. (not altering text)

- C1** Sch. 9ZB para. 1(4) restricted (1.4.2022) by [S.I. 1995/2518](#), regs. 133AO(3), [133AP\(6\)](#) (as inserted by [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, [30](#))

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Valuation of imports

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- (1) For the purposes of this Act, the value of goods imported into the United Kingdom as a result of their entry into Northern Ireland is their value as if determined for the purposes of relevant NI import duty, whether or not the goods are subject to that duty.
 - (2) Accordingly, section 21(1) (value of imported goods) does not apply in relation to such goods.
 - (3) Subsections (2) to (7) of section 21 apply in relation to such goods (and sub-paragraph (1) is subject to those subsections) as if—
 - (a) the reference in subsection (2) to the rules mentioned in subsection (1) of that section were to the rules mentioned in sub-paragraph (1);
 - (b) in subsection (2)(c), after “United Kingdom” there were inserted “ or a member State ”;
 - (c) the reference in subsection (2A) to the temporary admission procedure under Part 1 of TCTA 2018 were to the procedure that corresponds to that procedure under Union customs legislation.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 1.