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**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Application of section 30(10). (See end of Document for details)

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## SCHEDULES

### [<sup>F1</sup>SCHEDULE 9ZB

#### GOODS REMOVED TO OR FROM NORTHERN IRELAND AND SUPPLY RULES

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##### 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 3

#### MODIFICATIONS IN RELATION TO EXPORTS

##### *Application of section 30(10)*

- 12 (1) Where a supply of goods has been zero-rated under paragraph 3(1), or as a result of regulations under section 30(8), on the basis that the goods have been or are to be removed from Northern Ireland to Great Britain, section 30(10) (forfeiture of goods found in the United Kingdom) applies in relation to that supply as if any reference to the United Kingdom were to Northern Ireland.
- (2) Where a supply of goods has been zero-rated under paragraph 3(1) [<sup>F2</sup>or 31A(3)], or as a result of regulations under section 30(8), on the basis that the goods have been or are to be removed from Great Britain to Northern Ireland, section 30(10) applies in relation to that supply as if any reference to the United Kingdom were to Great Britain.]

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##### Textual Amendments

- F2** Words in [Sch. 9ZB para. 12\(2\)](#) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to the Value Added Tax Act 1994 and Revocation\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1544), [regs. 1, 7](#); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

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