

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross  
Heading: Distance selling between EU and Northern Ireland: place of supply. (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**

### PART 5

#### RULES RELATING TO PARTICULAR SUPPLIES

##### *Distance selling between EU and Northern Ireland: place of supply*

- 29 (1) Goods whose place of supply is not determined under subsection (2) or (3) of section 7 (place of supply of goods) are treated as supplied in the United Kingdom where—
- (a) the supply involves the removal of the goods to Northern Ireland by or under the directions of the person who supplies them,
  - (b) the supply is a transaction in pursuance of which the goods are acquired in Northern Ireland from a member State by a person who is not a taxable person,
  - (c) the supplier—
    - (i) is liable to be registered under Part 9 of Schedule 9ZA, <sup>F2</sup>...
    - (ii) would be so liable if the supplier were not already registered under this Act or liable to be registered under Schedule 1 or 1A, [<sup>F3</sup>or]  
[is registered under the OSS scheme or [<sup>F5</sup>a participant in] a non-UK <sup>F4</sup>(iii) scheme (within the meaning of Schedule 9ZD), and]
  - (d) the supply is neither a supply of goods consisting in a new means of transport nor anything which is treated as a supply for the purposes of this Act by virtue only of paragraph 5(1) of Schedule 4 or paragraph 30 of Schedule 9ZB.
- (2) Goods whose place of supply is not determined under sub-paragraph (1) or subsection (2) or (3) of section 7 and which do not consist in a new means of transport are treated as supplied outside the United Kingdom where—
- (a) the supply involves the removal of the goods from Northern Ireland, by or under the directions of the person who supplies them, to a member State,
  - (b) the person who makes the supply is taxable in a member State, and

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- (c) provisions of the law of that member State corresponding, in relation to that member State, to the provisions made by sub-paragraph (1) make that person liable to VAT on the supply.
- (3) But sub-paragraph (2) does not apply in relation to any supply in a case where the liability mentioned in sub-paragraph (2)(c) depends on the exercise by any person of an option in the United Kingdom corresponding to such an option as is mentioned in paragraph 48(2) [<sup>F6</sup>of Schedule 9ZA] unless that person has given, and has not withdrawn, a notification to the Commissioners that the person wishes supplies by that person to be treated as taking place outside the United Kingdom where they are supplies in relation to which the other requirements of sub-paragraph (2) are satisfied.
- (4) The Commissioners may by regulations provide that a notification for the purposes of sub-paragraph (3) is not to be given or withdrawn except in such circumstances, and in such form and manner, as may be prescribed.
- (5) For the purposes of this paragraph—
  - (a) where goods, in the course of their removal from a place in Northern Ireland to another place in Northern Ireland leave and re-enter Northern Ireland the removal is not to be treated as a removal from or to Northern Ireland, and
  - (b) where goods, in the course of their removal from a place in Northern Ireland to another place in the United Kingdom leave and re-enter the United Kingdom the removal is not to be treated as a removal from Northern Ireland.
- (6) Section 7 has effect as if the references in subsections (5A) to (7) to “the preceding provisions of this section” included sub-paragraphs (1) and (2) of this paragraph.]

#### Textual Amendments

- F2** Word in [Sch. 9ZB para. 29\(1\)\(c\)\(i\)](#) omitted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by virtue of [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), [Sch. 18 para. 4\(a\)\(i\)](#); S.I. 2021/770, reg. 3
- F3** Word in [Sch. 9ZB para. 29\(1\)\(c\)\(ii\)](#) substituted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), [Sch. 18 para. 4\(a\)\(ii\)](#); S.I. 2021/770, reg. 3
- F4** [Sch. 9ZB para. 29\(1\)\(c\)\(iii\)](#) inserted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), [Sch. 18 para. 4\(a\)\(iii\)](#); S.I. 2021/770, reg. 3
- F5** Words in [Sch. 9ZB para. 29\(1\)\(c\)\(iii\)](#) inserted (1.12.2021) by [The Value Added Tax \(Distance Selling and Miscellaneous Amendments No. 2\) Regulations 2021 \(S.I. 2021/1165\)](#), regs. 1, 6
- F6** Words in [Sch. 9ZB para. 29\(3\)](#) inserted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), [Sch. 18 para. 4\(b\)](#); S.I. 2021/770, reg. 3

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