

Changes to legislation: There are currently no known outstanding effects for the
Taxation (Post-transition Period) Act 2020, PART 2. (See end of Document for details)

SCHEDULES

SCHEDULE 2

VALUE ADDED TAX: AMENDMENTS RELATING TO THE NORTHERN IRELAND PROTOCOL ETC

PART 2

AMENDMENTS OF OTHER LEGISLATION

F(No.2)A 2017

- 9 In section 48 of F(No.2)A 2017 (carrying on an imported goods fulfilment business)
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- (a) in subsection (4) (as amended by TCTA 2018), after “section 15” insert “and paragraph 1 of Schedule 9ZB ”;
- (b) after that subsection insert—
- “(4A) But goods that are treated as imported for the purposes of VATA 1994 as a result of paragraph 3 of Schedule 9ZB are not imported goods for the purposes of this Part.”

Commencement Information

- I1** Sch. 2 para. 9 in force at Royal Assent for specified purposes, see s. 11(1)(e)
- I2** Sch. 2 para. 9 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

TCTA 2018

- 10 (1) Schedule 8 to TCTA 2018 (VAT amendments connected with withdrawal from EU) is amended as follows.
- (2) In paragraph 64(3)—
- (a) at the end of paragraph (a) insert “ and ”;
- (b) omit paragraph (c) (and the “and” before it).
- (3) In paragraph 94, omit sub-paragraphs (2) and (9).
- (4) In paragraph 114, in sub-paragraph (2)—
- (a) in paragraph (a), for “second” substitute “ third ”;
- (b) in paragraph (b), for “third” substitute “ fourth ”;
- (c) in paragraph (c), for “fifth” substitute “ sixth ”.
- (5) In paragraph 132, omit paragraph (k).

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Commencement Information

- I3** Sch. 2 para. 10 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I4 Sch. 2 para. 10 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

Value Added Tax (Place of Supply of Goods) Order 2004

- 11 (1) The Value Added Tax (Place of Supply of Goods) Order 2004 (S.I. 2004/3148) is amended as follows.
- (2) In article 9, in the definition of “relevant goods”—
- (a) in paragraph (i), after “within” insert “ Northern Ireland or ”;
- (b) after that paragraph insert—
- “(ia) gas supplied through a natural gas system situated within Great Britain or any network connected to such a system.”
- (3) In article 14—
- (a) the existing text becomes paragraph (1);
- (b) after that paragraph insert—
- “(2) For the purposes of that section a person is in Great Britain if—
- (a) the person has established their business or has a fixed establishment in Great Britain, or
- (b) in the absence of such a place of business or fixed establishment, the place where the person has their permanent address, or the place where they usually reside, is in Great Britain.
- (3) For the purposes of that section a person is in Northern Ireland if—
- (a) the person has established their business or has a fixed establishment in Northern Ireland, or
- (b) in the absence of such a place of business or fixed establishment, the place where the person has their permanent address, or the place where they usually reside, is in Northern Ireland.”

Commencement Information

- I5** Sch. 2 para. 11 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I6 Sch. 2 para. 11 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

Value Added Tax (Relief for European Research Infrastructure Consortia) Order 2012

- 12 In article 2 of the Value Added Tax (Relief for European Research Infrastructure Consortia) Order 2012 (S.I. 2012/2907)—
- (a) in paragraph (1)—
- (i) omit “from a place outside the member States”;
- (ii) for “another” substitute “ a ”;

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- (b) in paragraph (2)(a) for “a member State” substitute “ the United Kingdom, a member State or an associated country (within the meaning given by Article 2(c) of that Regulation) ”.

Commencement Information

- I7** Sch. 2 para. 12 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I8 Sch. 2 para. 12 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019

- 13 In the Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019 (S.I. 2019/513), omit regulation 7.

Commencement Information

- I9** Sch. 2 para. 13 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I10 Sch. 2 para. 13 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

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