
STATUTORY INSTRUMENTS

2020 No. 1545

**The Value Added Tax (Miscellaneous Amendments,
Northern Ireland Protocol and Savings and
Transitional Provisions) (EU Exit) Regulations 2020**

Part 2

Amendment of secondary legislation relating to value added tax

Part 4 (EC Sales statements)

38. In regulation 21(1)(1) (interpretation)—

- (a) omit the definition of “EU supply of goods”;
- (b) omit the definition of “EU supply of services”;
- (c) after the definition of “first relevant figure” insert—

““new means of transport” has the same meaning as in paragraph 83(1) and (2) of Schedule 9ZA(2) to the Act”;
- (d) omit the definition of “registered in another member State”;
- (e) at the appropriate place insert—

““relevant supply of goods” means a supply falling within regulation 22(1) and “relevant supplies of goods” shall be construed accordingly;”;
- (f) after the definition of “NMT supply of goods” insert —

““registered in a member State” means registered in accordance with the measures adopted by the competent authority in a member State for the purposes of the EU common system of VAT and “registered in that member State”, “registered in another member State” and “registered in member States” shall be construed accordingly;”;
- (g) for the definition of “value” substitute—

““value” in the phrases “value of relevant supplies”, “value of the taxable person’s taxable supplies” and “value of the taxable person’s supplies” means the consideration for the supplies and includes the costs of any freight transport services and services ancillary to the transport of the goods charged by the supplier to the customer;”;
- (h) after paragraph (1) insert—

“(1A) For the purposes of this Part—

(1) Part 4 was relevantly amended by [S.I. 2009/3241](#), [2012/1899](#) and [2019/59](#). The amendment made by the last-named instrument has not been commenced and is omitted by this instrument. Part 4 was also amended by section 80(7) to (11) of the Finance Act 2020 (c. 14), and paragraph 7 of Schedule 2 to TPTPA.

(2) Schedule 9ZA was inserted by paragraph 2 of Schedule 2 to TPTPA.

- (a) goods are removed from Northern Ireland under call-off stock arrangements if they are removed in circumstances where the conditions in paragraphs (a) to (g) of paragraph 57(1) of Schedule 9ZA to the Act are met,
- (b) references to “the customer” or “the destination territory”, in relation to goods removed from Northern Ireland under call-off stock arrangements, are to be construed in accordance with Part 10 of Schedule 9ZA to the Act, and
- (c) “call-off stock goods”, in relation to a taxable person, means goods that have been removed from Northern Ireland under call-off stock arrangements by or under the directions of the taxable person.”.