
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 16A (fiscal and other warehousing regimes)

79. After regulation 145K (place of supply of goods subject to a warehousing regime) insert—

“Part 16B

Northern Ireland fiscal and other Northern Ireland warehousing regimes

Northern Ireland warehouses and fiscal warehouses: application of Part 16A with modifications

145L Part 16A and Schedule 1A apply to Northern Ireland warehouses and Northern Ireland fiscal warehouses as they apply to warehouses and fiscal warehouses—

- (a) as if any reference to “fiscal warehouse”, “warehouse”, “fiscal warehousing regime” and “warehousing regime” were a reference respectively to “Northern Ireland fiscal warehouse”, “Northern Ireland warehouse”, “Northern Ireland fiscal warehousing regime” and “Northern Ireland warehousing regime”; and
- (b) with the modifications set out in regulations 145M to 145R in respect of Part 16A, and in regulation 145T in respect of Schedule 1A.

Interpretation

145M In regulation 145A(1) (interpretation)—

- (a) in the definition of “eligible goods”, read the words after “by” as “paragraph 25(1) of Schedule 9ZB to the Act⁽¹⁾ (supplementary provision)”;
- (b) in the definition of “material time”, read the words after “by” as “paragraph 25(1) of Schedule 9ZB to the Act except in regulation 145D where “material time” means the time the services are performed.”.

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

Northern Ireland fiscal warehousing transfers

145N Read the heading to regulation 145G (fiscal warehousing transfers in Great Britain) as “Fiscal warehousing transfers in Northern Ireland”.

Removal of goods from a Northern Ireland fiscal warehousing regime and transfers

145O(1) In the heading to regulation 145H (removal of goods from a fiscal warehousing regime and transfers outside Great Britain), read “Great Britain” as “Northern Ireland”.

(2) In regulation 145H(1), read “sections 18F(5), 18F(6)” as “paragraph 25(4), 25(5) of Schedule 9ZB to the Act”;

(3) In regulation 145H(2)—

(a) read there as being before sub-paragraph (c)—

“(bb) where the goods in question are transferred or are in the process of transfer to arrangements which correspond in effect, under the law of a member State, to paragraph 19(5) (Northern Ireland fiscal warehouses: relief) of Schedule 9ZB to the Act whether or not those arrangements also correspond in effect to section 18C(1) (zero-rating of certain specified services performed in a fiscal or other warehousing regime) as applied by paragraph 21 (Northern Ireland warehouses and fiscal warehouses: services) of Schedule 9ZB to the Act”;

(b) in sub-paragraph (c), read “Great Britain” as “Northern Ireland and the member States”;

(4) In regulation 145H(4)—

(a) read there as being before sub-paragraph (c)—

“(bb) a document evidencing the completion of the transfer of the eligible goods from the relevant Northern Ireland fiscal warehousing regime directly to arrangements which correspond, in a member state, to Northern Ireland (60 days); or”;

(b) in sub-paragraph (c), read “Great Britain” as “Northern Ireland and the member States”.

145P. In regulation 145I(2), read the reference to section 18D(2) as a reference to paragraph 22(2) (removal from warehousing: accountability) of Schedule 9ZB to the Act.

Payment on removal of goods from a Northern Ireland fiscal warehousing regime

145Q. In regulation 145J(2)(a) (payment on removal of goods from a fiscal warehousing regime), read the reference to section 18B(4) as a reference to paragraph 19(6) of Schedule 9ZB to the Act.

Place of supply of goods subject to a Northern Ireland warehousing regime

145R. In regulation 145K (place of supply of goods subject to a warehousing regime), read “section 18(1)” in each place it occurs as “paragraph 16(1) of Schedule 9ZB to the Act”.

Fiscal warehousing certificates

145S(1) The certificate referred to in paragraph 19(1)(d) of Schedule 9ZB to the Act (certificate relating to acquisitions in or intended for fiscal warehousing) and the certificate referred to in paragraph 19(3)(d) of Schedule 9ZB to the Act (supplies of goods intended for fiscal warehousing) must contain the information indicated in the form specified in a notice published by the Commissioners

(2) A certificate prepared under paragraph 19(1)(d) of Schedule 9ZB by an acquirer who is not a taxable person must be kept by that person for a period of six years commencing on the day

the certificate is prepared; and the person must produce it to a proper officer when that officer requests the person to do so.

Northern Ireland: modification of Schedule 1A

145T In Schedule 1A(2) (fiscal warehousing)—

- (a) in paragraph 1—
 - (i) read there as being before sub-paragraph (f)—
 - “(ea) It must accurately identify as “transferred goods” all eligible goods which are transferred directly from the Northern Ireland fiscal warehousing regime to corresponding arrangements in a member State under regulation 145H(2)(bb), the date and time when the transfer starts, and the address of the place in the member State to which the goods in question are transferred.”;
 - (ii) in sub-paragraph (f), read “Great Britain” in both places it occurs as “Northern Ireland and the member States”;
- (b) in paragraph 3—
 - (i) read there as being before sub-paragraph (d)—
 - “(ca) It must include the document relating to the completion of a transfer to corresponding arrangements in a member State referred to in regulation 145H(4)(bb) and it must relate that document to the relevant transfer.”;
 - (ii) in sub-paragraph (d), read “Great Britain” as “Northern Ireland and the member States” ;
- (c) read paragraph 4(b) as—
 - “(b) It shall be adjusted to show a removal (and not a transfer) where the document referred to in regulations 145H(4)(bb) or 145H(4)(c) concerning goods which have been transferred to corresponding arrangements in a member State or which have been exported to a place outside Northern Ireland and the member States, is not received in time.”.

Modification of the Value Added Tax (Fiscal Warehousing) (Treatment of Transactions) Order 1996

145U(1) The Value Added Tax (Fiscal Warehousing) (Treatment of Transactions) Order 1996(3) applies with the modifications set out in paragraph (2) to goods subject to, or to be placed in, a Northern Ireland fiscal warehousing regime as it applies to goods subject to, or to be placed in, a fiscal warehousing regime.

- (2) The modifications are—
 - (a) in article 2, read “eligible goods” and “material time” as having the meanings given by paragraph 25(1) of Schedule 9ZB to the Act (supplementary provision);
 - (b) in article 3(2)(a) and (b), read “fiscal warehousing regime” as “Northern Ireland fiscal warehousing regime”.

(2) Inserted by [S.I. 1996/1250](#) and amended by [S.I. 2019/59](#). The amendments made by the latter instrument are not yet in force and some of its amendments are omitted by this instrument.

(3) [S.I. 1996/1255](#).

Status: *This is the original version (as it was originally made).*
