
STATUTORY INSTRUMENTS

2020 No. 1546

**The Value Added Tax (Northern
Ireland) (EU Exit) Regulations 2020**

Part 3

Accounting for VAT on removals: taxable persons

VAT on removals to be payable by a taxable person as if it were VAT on a supply

15. This Part applies to a taxable person who is treated as having imported goods for the purpose of paragraph 4 of Schedule 9ZB, or paragraph 4A(2) of Schedule 9ZC(1), to VATA.

16.—(1) A person to whom this Part applies (P) must account for and pay the VAT charged under paragraph 3(2) or, as the case may be, paragraph 3(4) of Schedule 9ZB to VATA as if that VAT were VAT on a supply made by P.

(2) Accordingly—

- (a) P must in the prescribed accounting period(2) in which the goods are treated as imported account for and pay that VAT together with the VAT chargeable on the supply of goods or services due from P in that period;
- (b) the relevant enforcement provisions apply for the purposes of this regulation, in relation to P's obligation under paragraph (1) to account for and pay any VAT, as if that VAT were VAT on a supply made by P; and
- (c) the effect of section 16(3) of VATA (application of customs enactments) as applied by paragraph 3(3) or 3(5), as the case may be, of Schedule 9ZB to VATA is disappplied to the extent that it would make alternative provision for the accounting and payment of that VAT.

(3) In this regulation “the relevant enforcement provisions” means so much of—

- (a) VATA and any other enactment, and
- (b) any subordinate legislation,

as has effect for the purposes of, or in connection with, the enforcement of any obligation to account for and pay VAT, and includes, without prejudice to the generality of the foregoing, Part 5 of the Value Added Tax Regulations 1995(4).

(1) Schedule 9ZC was inserted into VATA by paragraph 28 of Schedule 3 to TPTPA and amended by paragraph 29 of Schedule 3 to TPTPA.
(2) Defined by section 25(1) VATA.
(3) Section 16 was substituted by paragraph 13 of Schedule 8 to TCTA. That substitution is not yet in force.
(4) S.I. 1995/2518; relevantly amended by S.I. 1996/1198, 1996/1250, 1997/1086, 1999/3114, 2000/258, 2000/794, 2003/1114, 2003/1485, 2003/2096, 2003/3220, 2004/1675, 2005/2231, 2007/1418, 2008/1482, 2009/586, 2009/2978, 2010/559, 2010/2240, 2012/33, 2012/1899, 2014/548, 2014/1497, 2018/261, 2019/59, 2019/60, 2019/1048, 2020/1545. The amendments made by S.I. 2019/59, 2019/60 and 2020/1545 are not yet in force.

Requirement to produce import document

17.—(1) A taxable person who—

- (a) makes a supply of goods which is zero-rated by virtue of paragraph 3(1) of Schedule 9ZB to VATA or a corresponding provision of an Act of Tynwald; and
- (b) is treated as having imported the goods for the purposes of paragraph 4 of Schedule 9ZB to VATA,

must provide the person to whom the goods are supplied with an invoice, to be known as an import document, containing the information specified in paragraph (4).

(2) A taxable person (T) who is treated by virtue of regulation 7 (movement of own goods and on behalf of third party) as having imported goods for the purposes of paragraph 4 of Schedule 9ZB to VATA must provide the owner of the goods (where that is not T) with an invoice, to be known as an import document, containing the information specified in paragraph (4).

(3) The import document must be provided—

- (a) within a period of 30 days beginning with the day on which the supply is treated as taking place for the purposes of VATA, in the case of the circumstance described in paragraph (1);
- (b) within a period of 30 days beginning with the day on which the goods are treated as having been imported for the purposes of VATA, in the case of the circumstance described in paragraph (2); or
- (c) within such longer period as the Commissioners may allow either generally or in a particular case.

(4) The information required to be included is—

- (a) a sequential number based on one or more series which uniquely identifies the document;
- (b) the time of the supply (where relevant), and removal;
- (c) the date of the issue of the document;
- (d) the name and address of the person to whom the goods are consigned;
- (e) a description sufficient to identify the goods supplied or removed;
- (f) for each description, the quantity of the goods and the amount payable excluding VAT;
- (g) the total amount of VAT chargeable on the removal.

(5) The following provisions of the VAT Regulations 1995⁽⁵⁾ apply in relation to the import document required to be provided under paragraph (1) and (2) as they apply to a VAT invoice required to be provided under regulation 13(1) of those Regulations—

- (a) paragraphs (7) and (8) of regulation 13 (preservation of invoices);
- (b) regulation 13A (electronic invoicing);
- (c) regulation 13B (language).

Penalties

18. The obligation imposed by regulation 17 is to be treated for the purposes of section 69(1)(6) of VATA (breaches of regulatory provisions) as if it was imposed pursuant to regulations made

(5) Relevantly amended by [S.I. 1996/1250](#), [2003/3220](#), [2007/2085](#), [2012/2951](#), [2019/59](#), [2020/1545](#) and Schedule 3 to TPTA. The amendments made by TPTA and the last two named instruments are not yet in force.

(6) Amended by paragraph 9 of Schedule 3 to the Finance Act 1996, section 136(3) of the Finance Act 2000 (c. 17), section 19 of the Finance Act 2006, section 203 of, and paragraph 7 of Schedule 28 to, the Finance Act 2012, section 38 of the Finance Act 2018 (c. 3), section 43 of, and paragraph 61 of Schedule 8 to, TCTA, section 80 of the Finance Act 2020 (c. 14) and [S.I. 2009/571](#). The amendment made by TCTA is not yet in force.

under VATA, and section 76(7) of VATA (assessment of amounts due by way of penalty, interest or surcharge) and section 83(1)(8) (appeals) are to be interpreted accordingly.

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- (7) Amended by section 35(7) of, and paragraph 11 of Schedule 3 to, the Finance Act 1996, section 45(6) of the Finance Act 1997 (c. 16), section 137 of the Finance Act 2000, section 21 of the Finance Act 2006, sections 93 and 114 of, and paragraph 1 of Schedule 27 to, the Finance Act 2007 (c. 11), section 103 of, and paragraph 13 of Schedule 22 to, the Finance Act 2014 (c. 26), section 68 of the Finance (No 2) Act 2017 (c. 32) and section 43 of, and paragraph 67 of Schedule 8 to, TCTA and S.I. 2016/1034. The amendment made by TCTA is not yet in force.
- (8) Amended by section 31 of, and paragraph 12 of Schedule 3 to, the Finance Act 1996, sections 45, 46 and 47 of the Finance Act 1997, section 16 of, and paragraph 3 of Schedule 2 to, the Finance Act 1999 (c. 16), section 137 of the Finance Act 2000, sections 23 and 24 of the Finance Act 2002 (c. 23), sections 17 and 18 of the Finance Act 2003 (c. 14), sections 19 and 22 of, and paragraph 4 of Schedule 2 to, the Finance Act 2004 (c.12), section 4 of the Finance (No 2) Act 2005 (c.22), section 21 of the Finance Act 2006, section 93 of the Finance Act 2007, section 77 of the Finance Act 2009 (c. 10), section 200 of the Finance Act 2012, section 124 of the Finance Act 2016 (c. 24), sections 62 and 68 of the Finance (No 2) Act 2017, section 43 of, and paragraph 72 of Schedule 8 to, TCTA and S.I. 1997/2542, 2001/3641, 2003/3075, 2007/2157, 2008/1146, 2009/56. The amendment made by TCTA is not yet in force.