
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

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⁽¹⁾ 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⁽²⁾ 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 disapplied 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⁽³⁾.

(1) Defined by section 25(1) VATA.

(2) Section 16 was substituted by paragraph 13 of Schedule 8 to TCTA. That substitution is not yet in force.

(3) 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.