

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross  
Heading: Exception to paragraphs 60 and 61: goods returned to origin territory. (See end of Document for details)

## SCHEDULES

### [F1]SCHEDULE 9ZA

#### VAT ON ACQUISITIONS IN NORTHERN IRELAND FROM MEMBER STATES

##### Textual Amendments

- F1** Schs. 9ZA, 9ZB inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 2 para. 2](#) (with s. 3(4), [Sch. 2 para. 7\(7\)-\(10\)](#)) (with savings and transitional provisions in [S.I. 2020/1545, Pt. 4](#)); [S.I. 2020/1642, reg. 9](#)

### PART 10

#### CALL-OFF STOCK ARRANGEMENTS

*Exception to paragraphs 60 and 61: goods returned to origin territory*

- 62 The rules in paragraphs 60(2) and 61(2) do not apply if during the period of 12 months beginning with the day the goods arrive in the destination territory—
- (a) the goods are returned to the origin territory by or under the direction of the supplier, and
  - (b) the supplier records the return of the goods in the register provided for in Article 243(3) of Council Directive [2006/112/EC](#).]

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