

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 19. (See end of Document for details)*

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 9ZB

#### GOODS REMOVED TO OR FROM NORTHERN IRELAND AND SUPPLY RULES

##### 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 4

#### WAREHOUSES

##### *Northern Ireland fiscal warehouses: relief*

- 19 (1) Sub-paragraphs (5) and (6) apply where—
- (a) there is an acquisition of goods in Northern Ireland from a member State,
  - (b) those goods are eligible goods,
  - (c) either—
    - (i) the acquisition takes place while the goods are subject to a Northern Ireland fiscal warehousing regime, or
    - (ii) after the acquisition but before the supply, if any, of those goods which next occurs, the acquirer causes the goods to be placed in a Northern Ireland fiscal warehousing regime, and
  - (d) the acquirer, not later than the time of the acquisition, prepares and keeps a certificate that the goods are subject to a fiscal warehousing regime, or (as the case may be) that the acquirer will cause paragraph (c)(ii) to be satisfied.
- (2) A certificate prepared for the purposes of sub-paragraph (1)(d) must be kept for such period as the Commissioners may by regulations specify.
- (3) Sub-paragraphs (5) and (6) also apply where—
- (a) there is a supply of goods,
  - (b) those goods are eligible goods,
  - (c) either—
    - (i) that supply takes place while the goods are subject to a Northern Ireland fiscal warehousing regime, or
    - (ii) after that supply but before the supply, if any, of those goods which next occurs, the person to whom the former supply is made causes the goods to be placed in a Northern Ireland fiscal warehousing regime,

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- (d) in a case falling within paragraph (c)(ii), the person to whom the supply is made gives the supplier, not later than the time of the supply, a certificate that the person will cause paragraph (c)(ii) to be satisfied, and
  - (e) the supply is not a retail transaction.
- (4) A certificate under sub-paragraph (1)(d) or (3)(d) must be in such form as may be specified by regulations or by the Commissioners in accordance with regulations.
- (5) An acquisition or supply to which this sub-paragraph applies is treated for the purposes of this Act as taking place outside the United Kingdom if any subsequent supply of those goods is while they are subject to the Northern Ireland fiscal warehousing regime.
- (6) Where an acquisition or supply to which this sub-paragraph applies falls, for the purposes of this Act, to be treated as taking place in the United Kingdom that acquisition or supply is treated for the purposes of this Act as taking place when the goods are removed from the Northern Ireland fiscal warehousing regime.
- (7) Where—
- (a) sub-paragraph (6) applies to an acquisition or a supply,
  - (b) the acquisition or supply is taxable and not zero-rated, and
  - (c) the acquirer or supplier is not a taxable person but would be were it not for paragraph 1(9) of Schedule 1 and paragraphs 38(6) and 48(7) of Schedule 9ZA, or any of those provisions,
- VAT is chargeable on that acquisition or supply notwithstanding that the acquirer or the supplier is not a taxable person.
- (8) For the purposes of this paragraph, apart from sub-paragraph (6), an acquisition or supply is treated as taking place at the material time for the acquisition or supply.
- (9) In this paragraph “eligible goods” has the meaning it has in section 18B, but as if in section 18B(6)(b)—
- (a) in sub-paragraph (i)—
    - (i) after “import duty” there were inserted “, and any duty under section 30A(3) of TCTA 2018,”;
    - (ii) after “those Acts” there were inserted “ or Union customs legislation ”;
  - (b) in sub-paragraph (ii), after “section 1(1)(c)” there were inserted “ (including any VAT chargeable on the movement of goods from Great Britain to Northern Ireland as a result of paragraph 3(4)) ”.
- (10) The Commissioners may by regulations provide that goods of a description specified in regulations are, for the purposes of this paragraph, to be treated—
- (a) where such goods are not of a description falling within Schedule 5A (goods eligible to be fiscally warehoused), as if they were;
  - (b) where such goods are of a description falling within that Schedule, as if they were not.
- (11) The Commissioners may by regulations provide for the zero-rating of supplies of goods, or of such goods as may be specified in regulations, in cases where—
- (a) the Commissioners are satisfied that the supply in question involves both—
    - (i) the removal of the goods from a Northern Ireland fiscal warehousing regime, and

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- (ii) their being placed in a warehousing regime in a member State, or in such member State or States as may be prescribed, where that regime is established by provisions of the law of that member State corresponding, in relation to that member State, to the provisions of this paragraph and paragraph 17, and
  - (b) such other conditions, if any, as may be specified in the regulations or the Commissioners may impose are fulfilled.
- (12) Section 30(10) (zero-rating) applies in relation to regulations made under subparagraph (11) as it applies to regulations made under section 30(8) or (9).]

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