

*Changes to legislation:* There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 32. (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 6

#### NORTHERN IRELAND AND THE ISLE OF MAN

##### *Application of Part 2 of this Schedule*

- 32 (1) Paragraph 3(1) (zero-rating of supply of goods removed from Great Britain to Northern Ireland and vice versa) applies to goods removed from Northern Ireland to the Isle of Man as they apply to goods removed from Northern Ireland to Great Britain.
- (2) The following provisions apply to goods removed to Northern Ireland from the Isle of Man as they apply to goods removed from Great Britain to Northern Ireland—
- (a) sub-paragraphs (4) and (5) of paragraph 3 (charge on goods removed from Great Britain to Northern Ireland);
  - (b) sub-paragraphs (6) and (7) of that paragraph (so far as they relate to sub-paragraph (4) or (5)).
- (3) Paragraph 4 (liability for VAT on movements between Great Britain and Northern Ireland) applies to goods removed to Northern Ireland from the Isle of Man as they apply to goods removed from Great Britain to Northern Ireland as if the references to a “taxable person” included a person who is, or is required to be, registered under an Act of Tynwald for the purposes of any tax imposed by or under an Act of Tynwald which corresponds to VAT.
- (4) Paragraph 7 (zero-rating of supplies made before declaration on removal) applies to goods removed to Northern Ireland from the Isle of Man as it applies to goods removed from Great Britain to Northern Ireland.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 32.