

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross
Heading: Liability for VAT on movements between Great Britain and Northern Ireland. (See end of Document for details)

SCHEDULES

[^{F1}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](#))

^{F1}PART 2

MOVEMENTS BETWEEN NORTHERN IRELAND AND GREAT BRITAIN

Liability for VAT on movements between Great Britain and Northern Ireland

- 4 (1) This paragraph applies to a removal of goods from Northern Ireland to Great Britain or vice versa, instead of section 15 (general provision relating to imported goods).
- (2) Goods are treated as imported—
- (a) in the case of goods removed from Northern Ireland to Great Britain, when a liability to pay duty under section 30C of TCTA 2018 (duty on potentially imported goods) in respect of those goods is, or on the relevant assumptions would be, incurred, and
 - (b) in the case of goods removed from Great Britain to Northern Ireland, when a liability to pay duty under section 40A of TCTA 2018 (duty on certain goods removed to Northern Ireland) in respect of those goods is, or on the relevant assumptions would be, incurred.
- (3) Where the removal is made in the course of a taxable supply made by a taxable person, the taxable person is the person who is treated as having imported the goods.
- [Where the removal is a removal to which paragraph 6(3A) (certain supplies from a ^{F2}(3A) member State to Great Britain via Northern Ireland) applies, the person who supplies the goods is the person who is treated as having imported the goods.]
- (4) Otherwise, each person who—
- (a) in the case of goods removed from Northern Ireland to Great Britain, is, or on the relevant assumptions would be, liable to pay duty under section 30C of TCTA 2018 in respect of those goods, or
 - (b) in the case of goods removed from Great Britain to Northern Ireland, is, or on the relevant assumptions would be, liable to pay duty under section 40A of TCTA 2018 in respect of those goods,
- is a person who is treated as having imported the goods.

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- (5) For the purposes of this paragraph “the relevant assumptions” are—
- (a) in the case of goods removed from Northern Ireland to Great Britain, an assumption that duty under section 30C of TCTA 2018 is chargeable in respect of those goods,
 - (b) in the case of goods removed from Great Britain to Northern Ireland, an assumption that duty under section 40A of TCTA 2018 is chargeable in respect of those goods,
 - (c) in a case where there is no obligation to present the goods to customs on their arrival in the part of the United Kingdom to which they are removed, an assumption that there is such an obligation,
 - (d) an assumption that a liability to duty at a nil rate is replaced by a liability to duty at a higher rate, and
 - (e) an assumption that no relief from duty is available.
- (6) The Commissioners may by regulations make provision—
- (a) for any other person to be treated as importing the goods (instead of, or as well as, any person treated as importing the goods as a result of sub-paragraph (3) or (4));
 - (b) about (including provision modifying) the application, in relation to such a person, of any provision made by or under any enactment that has effect for the purposes of, or in connection with the enforcement of, any obligation to account for and pay VAT;
 - (c) for requiring any relevant person liable to VAT as a result of provision made by or under this paragraph to give to the Commissioners such notification of the removal of goods in question, and for such VAT to be paid, in such form or manner as may be specified in the regulations or by the Commissioners in accordance with the regulations.
- (7) A person is “relevant” for the purposes of sub-paragraph (6)(c) if the person was not a taxable person at the time they became liable to the VAT in question.
- (8) If two or more persons are treated as having imported goods those persons are jointly and severally liable to any VAT that is payable on the removal that is treated as an importation as a result of paragraph 3.
- (9) The preceding provisions of this paragraph, and any provision made under sub-paragraph (6)(a), are to be ignored in reading any reference to importation or to an importer in anything applied for the purposes of this Act by section 16(1) or (2).
- (10) But sub-paragraph (9) does not apply so far as the context otherwise requires or provision to the contrary is contained in regulations under section 16(3).

[Sub-paragraphs (3) ^{F4}, (3A)] and (4) are subject to paragraph 4A of Schedule 9ZC.]]
^{F3}(11)

Textual Amendments

- F2** Sch. 9ZB para. 4(3A) inserted (1.8.2021) by [The Value Added Tax \(Miscellaneous Amendments and Repeals\) \(EU Exit\) Regulations 2021 \(S.I. 2021/714\)](#), regs. 1, **5(2)(a)** (as amended by [S.I. 2021/779](#), regs. 1, 2)

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- F3** Sch. 9ZB para. 4(11) 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. 3 para. 27(3)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9
- F4** Word in Sch. 9ZB para. 4(11) inserted (1.8.2021) by The Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021 (S.I. 2021/714), regs. 1, **5(2)(b)** (as amended by S.I. 2021/779, regs. 1, 2)

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