

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Relief from VAT on importation of goods. (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 3

#### MODIFICATIONS IN RELATION TO EXPORTS

##### *Relief from VAT on importation of goods*

- 13 (1) Section 37 (relief from VAT on importation of goods) has effect as if any reference to the export of goods did not include the export of goods from Northern Ireland to a place in the member States.
- (2) That section has effect in relation to a removal of goods from Northern Ireland to Great Britain (which is treated as an importation as a result of paragraph 3(3)) as if any reference to the export of goods included their removal from Great Britain to Northern Ireland.
- (3) That section has effect in relation to a removal of goods from Great Britain to Northern Ireland (which is treated as an importation as a result of paragraph 3(5)) as if any reference to the export of goods included their removal from Northern Ireland to Great Britain.]

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