

Status: Point in time view as at 17/12/2020.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 3. (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](#))

PART 3

MODIFICATIONS IN RELATION TO EXPORTS

Movements of goods by charities

- 8 Subsection (5) of Section 30 (export by charities treated as supply in United Kingdom) has effect as if the reference to the export of goods—
- (a) included the removal of goods from Great Britain to Northern Ireland, and
 - (b) did not include the export of goods from Northern Ireland to a place in the member States.

Goods exported from Northern Ireland

- 9 Section 30(6) (zero-rating of exports by supplier) has effect as if reference to the export of goods did not include the export of goods from Northern Ireland to a place in the member States.

Zero-rating regulations

- 10 Subsection (8) of section 30 (power to zero-rate supplies where goods have been or are to be exported) has effect as if reference to the export of goods—
- (a) included the removal of goods from Northern Ireland to Great Britain, or vice versa, and
 - (b) did not include the export of goods from Northern Ireland to a place in the member States.

Zero-rating of supply of exported goods let on hire

- 11 Section 30(9) (zero-rating of supply of exported goods let on hire) has effect as if the reference to the export of goods did not include the export of goods from Northern Ireland to a place in the member States.

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Application of section 30(10)

- 12 (1) Where a supply of goods has been zero-rated under paragraph 3(1), or as a result of regulations under section 30(8), on the basis that the goods have been or are to be removed from Northern Ireland to Great Britain, section 30(10) (forfeiture of goods found in the United Kingdom) applies in relation to that supply as if any reference to the United Kingdom were to Northern Ireland.
- (2) Where a supply of goods has been zero-rated under paragraph 3(1), or as a result of regulations under section 30(8), on the basis that the goods have been or are to be removed from Great Britain to Northern Ireland, section 30(10) applies in relation to that supply as if any reference to the United Kingdom were to Great Britain.

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.

Schedule 8: modifications to Group 13 and 15

- 14 (1) Item 3 of Group 13 of Schedule 8 (zero-rating) has effect as if the reference to goods for export did not include goods for export from Northern Ireland to a place in the member States.
- (2) Group 15 of that Schedule has effect as if—
- (a) any reference to the export of goods did not include the export of goods from Northern Ireland to a place in the member States;
 - (b) any reference to the export of goods, other than the reference in item 3, included the removal of goods from Great Britain to Northern Ireland or vice versa;
 - (c) after item 3 there were inserted—
 - “3A The removal by a charity of goods donated to it—
 - (a) from Great Britain to Northern Ireland;
 - (b) from Northern Ireland to Great Britain.”]

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