
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Movements of goods by charities. (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.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross
Heading: Movements of goods by charities.