

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 3. (See end of Document for details)

SCHEDULES

^{F1}SCHEDULE 9ZB U.K.

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 U.K.

MOVEMENTS BETWEEN NORTHERN IRELAND AND GREAT BRITAIN

Movements between Northern Ireland and Great Britain

- 3 (1) A supply of goods that involves the removal of goods from Northern Ireland to Great Britain or vice versa is zero-rated (see section 30(1)) if such other conditions, if any, as may be specified in regulations or imposed by the Commissioners are fulfilled.
- [A supply of goods that involves the removal of goods from Great Britain to Northern ^{F2}(1A) Ireland is not zero-rated under sub-paragraph (1) if, in respect of the supply, the supplier exercises an option under an order made under section 50A.]
- (2) Where goods are removed from Northern Ireland to Great Britain, VAT is charged on the entry of those goods into Great Britain as if those goods had been imported into the United Kingdom.
- (3) Accordingly, any provision made by or under any enactment—
- (a) that is relevant to the charging of VAT on the importation of goods applies in relation to VAT charged as a result of sub-paragraph (2);
 - (b) that applies to an importation of goods for the purpose of value added tax applies to such a removal (and references in any such provision to imported goods are to be read as including goods that have been so removed).
- (4) Where goods are removed from Great Britain to Northern Ireland, VAT is charged on the entry of those goods into Northern Ireland as if those goods had been imported into the United Kingdom as a result of their entry (from a place outside the United Kingdom) into Northern Ireland.
- (5) Accordingly, any provision made by or under any enactment—
- (a) that is relevant to the charging of VAT on the importation of goods applies (as modified by or under Part 1 of this Schedule) in relation to VAT charged as a result of sub-paragraph (4);

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- (b) that applies to an importation of goods for the purposes of VAT applies (as modified by or under that Part) to such a removal (and references in this Act to imported goods are to be read as including goods that have been so removed).
- (6) Sub-paragraphs (3) and (5)—
 - (a) do not apply so far as the context otherwise requires, and
 - (b) are subject to the other provisions of this Part of this Schedule.
- (7) The Treasury may by regulations—
 - (a) supplement or modify any provision that applies to value added tax made by or under any enactment (including provision made by or under this Act or TCTA 2018) so far as it applies to VAT charged as a result of sub-paragraph (2) or (4);
 - (b) supplement or modify any provision of Union customs legislation so far as it applies to VAT charged as a result of sub-paragraph (4).]

Textual Amendments

F2 Sch. 9ZB para. 3(1A) inserted (1.5.2023) by Finance Act 2022 (c. 3), s. 71(3)(4); S.I. 2023/69, reg. 2 (with reg. 3)

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