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STATUTORY INSTRUMENTS

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**2020 No. 1545**

**The Value Added Tax (Miscellaneous Amendments,  
Northern Ireland Protocol and Savings and  
Transitional Provisions) (EU Exit) Regulations 2020**

**Part 4**

**Savings and transitional Provisions**

**Transitional provision in relation to the movement of goods between Great Britain and Northern Ireland**

**119.**—(1) Paragraph (2) applies where—

- (a) there is a removal of goods from Great Britain to Northern Ireland in the course of a taxable supply made by a taxable person;
- (b) the time that a supply in relation to the goods is treated as taking place, as determined by section 6 of VATA 1994<sup>(1)</sup>, falls before IP completion day;
- (c) the goods enter the territory of Northern Ireland on or after IP completion day;
- (d) a person is liable for VAT on the supply; and
- (e) the person who is liable for VAT on the supply is also liable for VAT charged on the entry of the goods into Northern Ireland by para 3(4) of Schedule 9ZB to VATA 1994.

(2) Where this paragraph applies—

- (a) the person liable for the VAT charged on the entry of the goods into Northern Ireland must, when accounting for that VAT—
  - (i) reduce its amount by the amount of the VAT for which that person is also liable in relation to the supply of the same goods by virtue of the supply (or some part of its amount) being treated as taking place before IP completion day, or
  - (ii) if the liability for the VAT on the supply is greater than the corresponding liability for VAT on the entry of the goods into Northern Ireland, reduce the amount accounted for in respect of the VAT charged on the entry of the goods into Northern Ireland to nil; and
- (b) any person who would otherwise be entitled to credit under section 25 of VATA 1994 for input tax in respect of the VAT charged on the entry of the goods into Northern Ireland, is not entitled to such credit for any sum greater than the net amount of that VAT accounted for under sub-paragraph (a).

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(1) Section 6 of VATA was amended by section 26 of, and paragraph 1 of Schedule 3 to, the Finance Act 1996; section 22 of the Finance Act 1998 (c. 36); sections 24 and 141 of, and Schedule 40 to, the Finance Act 2002 (c. 23); section 76 of, and paragraph 2 of Schedule 36 to, the Finance Act 2009 (c. 10); and section 43 of, and paragraph 6 of Schedule 8 to, the TCTA. The latter amendment is not yet in force.

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**Status:** *This is the original version (as it was originally made).*

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