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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 2

Amendment of secondary legislation relating to value added tax

**Part 4 (EC Sales statements)**

**40.** After regulation 22 insert—

“**22ZZA.**—(1) A taxable person must submit a statement to the Commissioners if any of the following events occurs—

- (a) goods are removed from Northern Ireland under call-off stock arrangements by or under the directions of the taxable person;
- (b) call-off stock goods are returned to Northern Ireland by or under the directions of the taxable person at any time during the period of 12 months beginning with their arrival in the destination territory;
- (c) the taxable person forms an intention to supply call-off stock goods to a person (“the substitute”) other than the customer in circumstances where—
  - (i) the taxable person forms that intention during the period of 12 months beginning with the arrival of the goods in the destination territory, and
  - (ii) the substitute is identified for VAT purposes in accordance with the law of the destination territory.

(2) The statement must—

- (a) be made in the form specified in a notice published by the Commissioners,
- (b) contain, in respect of each event mentioned in paragraph (1) which has occurred within the period in respect of which the statement is made, such information as may from time to time be specified in a notice published by the Commissioners, and
- (c) contain a declaration that the information provided in the statement is true and complete.

(3) Paragraphs (3), (4) and (6) of regulation 22 have effect for the purpose of determining the period in respect of which the statement must be made, but as if—

- (a) in paragraph (3)(a) of that regulation—
  - (i) for “paragraphs (4) to (6)” there were substituted “paragraphs (4) and (6)”, and

- (ii) for “the relevant supply of goods is made” there were substituted “the event occurs”;
  - (c) in paragraph (4)(a) of that regulation, for “the supply is made” there were substituted “the event occurs”, and
  - (d) in paragraph (6) of that regulation, the reference to paragraph (1) were a reference to paragraph (1) of this regulation.
- (4) In determining the period in respect of which the statement must be made, the time at which an event mentioned in paragraph (1)(a) of this regulation is to be taken to occur is the time the goods concerned are removed from Northern Ireland rather than the time the condition mentioned in paragraph (g) of paragraph 57(1) to Schedule 9ZA to the Act is met in respect of the removal.”.