
STATUTORY INSTRUMENTS

2020 No. 1546

The Value Added Tax (Northern
Ireland) (EU Exit) Regulations 2020

Part 2

Liability for VAT on removals: exceptions

Section 55A supplies: customer to account

5.—(1) Paragraph (2) applies where—

- (a) a taxable person receives a taxable supply of goods which are of a description specified in an order made under section 55A(9)(1) of VATA (customers to account for tax on supplies of goods or services of a kind used in missing trader fraud) and which are not excepted supplies for the purposes of that section; and
- (b) the supply involves the removal of the goods from Great Britain to Northern Ireland, or vice versa.

(2) Where this paragraph applies, the taxable person who receives the supply (and only that person) is treated as having imported the goods for the purpose of paragraph 4 of Schedule 9ZB to VATA instead of the supplier.

(3) This regulation is subject to regulation 6 (special customs procedures).

(1) Section 55A was inserted by section 19 of the Finance Act 2006 (c.25) and amended by section 50 of the Finance Act 2010 (c. 13), section 203 of, and paragraph 6 of Schedule 28 to, the Finance Act 2012 (c. 14), section 43 of, and paragraph 55 of Schedule 8 to, TCTA and section 51 of the Finance Act 2019 (c. 1). The amendment made by TCTA is not yet in force.