
STATUTORY INSTRUMENTS

2021 No. 714

**The Value Added Tax (Miscellaneous Amendments
and Repeals) (EU Exit) Regulations 2021**

Movement of own goods from Great Britain to Northern Ireland for non-business purposes

- 4.—(1) Schedule 9ZB is amended as follows.
(2) After paragraph 31A(1) insert—

“Movement of own goods from Great Britain to Northern Ireland for non-business purposes

31B.—(1) A removal of goods from Great Britain to Northern Ireland to which this sub-paragraph applies is to be treated as a taxable supply of goods made in the course or furtherance of a business carried on by the person who removes the goods.

- (2) Subject to sub-paragraph (4), sub-paragraph (1) applies to a removal of goods if—
- (a) the removal is not (ignoring sub-paragraph (1)) made in the course or furtherance of a business,
 - (b) before the removal the goods were supplied to, or imported by, the person who removed them (“P”),
 - (c) P is, at the time of that supply or importation and at the time of the removal, a taxable person,
 - (d) P has incurred VAT on that supply or importation,
 - (e) the removal takes place within 12 months of P becoming liable to that VAT,
 - (f) some, or all, of the VAT incurred on the supply or importation has not been credited as input tax in relation to P because it has, before the removal, been attributed to—
 - (i) both business and non-business VAT(2), or
 - (ii) non-business VAT, and
 - (g) P meets the condition in sub-paragraph (3).
- (3) That condition is that P uses the goods, after their removal, exclusively for—
- (a) in a case falling within sub-paragraph (2)(f)(i), both business and non-business purposes, or
 - (b) in a case falling within sub-paragraph (2)(f)(ii), non-business purposes.
- (4) Sub-paragraph (1) does not apply in relation to—
- (a) a removal of goods to which paragraph 31A of this Schedule applies, or

(1) Paragraph 31A was inserted into Schedule 9ZB by [S.I. 2020/1544](#).
(2) See section 24(5) of VATA.

- (b) an export by a charity to which section 30(5)(3) (as applied by paragraph 8 of this Schedule) applies.
- (5) A supply of goods which is treated as arising under sub-paragraph (1) is zero-rated.
- (6) VAT incurred by P on the removal of goods from Great Britain to Northern Ireland (see paragraph 3(4) of Schedule 9ZB) is not to be treated as attributable (for the purposes of section 26(4)) to the supply treated as arising under sub-paragraph (1).”

(3) Sub-section (5) was inserted into section 30 of VATA by section 28(1) of the Finance Act 1995 (c. 4) and amended by paragraph 29(3) of Schedule 8 to TCTA.

(4) Section 26 of VATA, which sets out what input tax is allowable under section 25, was amended by paragraph 2 of Schedule 8 to the Finance (No. 3) Act 2010 (c. 33) and paragraph 26 of Schedule 8 to TCTA.