

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 5. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 9ZB

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

MOVEMENTS BETWEEN NORTHERN IRELAND AND GREAT BRITAIN

Valuation of goods removed from Northern Ireland to Great Britain

- 5 (1) This paragraph applies where goods are removed from Northern Ireland to Great Britain and—
- (a) the removal is in the course of a supply, or
 - (b) the last supply of those goods before their removal is zero-rated as a result of that removal.
- (2) Where this paragraph applies—
- (a) section 21 (value of imported goods) does not apply for the purpose of determining the value of those goods, and
 - (b) the value of those goods is to be treated as—
 - (i) in a case falling within sub-paragraph (1)(a), the value of the supply in accordance with section 19 and Schedule 6 (value of supply of goods), and
 - (ii) in a case falling within sub-paragraph (1)(b), the value of the last supply of those goods before their removal as determined in accordance with that section and that Schedule.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 5.