
Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 2

VALUE ADDED TAX: AMENDMENTS RELATING TO THE NORTHERN IRELAND PROTOCOL ETC

PART 1

AMENDMENTS OF VATA 1994

Other amendments of VATA 1994

- 7 (1 Omit section 14A and Schedule 4B (call-off stock arrangements).
- (2 In section 69 (breaches of regulatory provisions)—
 - (a) in subsection (1)(a) for “, paragraph 5 of Schedule 3A or paragraph 9(1) or (2)(a) of Schedule 4B” substitute “ or paragraph 5 of Schedule 3A ”;
 - (b) in subsection (2) omit “paragraph 8 or 9(2)(b) of Schedule 4B or”.
- (3) In section 97 (orders, rule and regulations), in subsection (4), in paragraph (a) for “or 28” substitute “, 28 or 40A ”.
- (4) In Schedule 6 (valuation of supplies: special cases), in paragraph 6(1) omit paragraph (d) (and the “or” before it).
- (5) In consequence of the amendment made by sub-paragraph (1), the Value Added Tax Regulations 1995 (S.I. 1995/2518) are amended as follows—
 - (a) in regulation 21 (interpretation of Part 4), omit paragraph (2);
 - (b) omit regulation 22ZA;
 - (c) in regulation 22B (EC sales statements: supplementary)—
 - (i) in paragraph (1), for “more than one statement is to be submitted under regulations 22 to” substitute “ statements are to be submitted under regulation 22 and 22A ”;
 - (ii) in paragraphs (2) and (3) omit “, 22ZA”.
- (6) Schedule 4B continues to have effect in relation to goods to which Schedule 4B applied (see paragraph 1 of that Schedule) immediately before its repeal.
- (7) Any other provision repealed, revoked or amended by or under this Act or TCTA 2018 at the same time as, or after, the repeal of Schedule 4B continues to have effect in relation to any deemed acquisition or supply of such goods arising as a result of that Schedule (as saved by paragraph (6)) as if the provision had not been so repealed, revoked or amended.
- (8) The savings in sub-paragraphs (6) and (7) do not apply to the provisions mentioned in sub-paragraph (9) in relation to goods to which Schedule 4B applied as a result of their removal from Great Britain for the purpose of being taken to a place in a member State.

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(9 Those provisions are—

- (a) paragraph 7(2)(c) of that Schedule;
- (b) the provisions of Part 4 of the Value Added Tax Regulations 1994 (S.I. 1994/2518) (EC sales statements).

(10 Part 10 of Schedule 9ZA of VATA 1994 (as inserted by this Schedule) does not apply to goods in respect of which the savings in sub-paragraph (6) and (7) apply.

Commencement Information

- I1** [Sch. 2 para. 7](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)
- I2** [Sch. 2 para. 7\(1\)\(2\)\(4\)-\(10\)](#) in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 9](#)

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