

## 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*

- 3 In section 3 (taxable persons)—
- (a) in subsection (2), after “registration” insert “ (and see also Parts 8 and 9 of Schedule 9ZA which contain further provisions about registration) ”;
  - (b) in subsection (3)—
    - (i) after “Schedules”, in the first place it occurs, insert “ and Part 8 and 9 of Schedule 9ZA ”;
    - (ii) after “Schedules”, in the second place it occurs, insert “ or those Parts ”.

#### Commencement Information

- I1** [Sch. 2 para. 3](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)  
**I2** [Sch. 2 para. 3](#) in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 9](#)

- 4 In section 5 (meaning of supply), after subsection (3) insert—
- “(3A) An order under subsection (3) may provide that paragraph 30 of Schedule 9ZB does not apply, in such circumstances as may be described in the order, so as to make a removal of assets a supply of goods under that paragraph.”

#### Commencement Information

- I3** [Sch. 2 para. 4](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)  
**I4** [Sch. 2 para. 4](#) in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 9](#)

- 5 (1) Section 9A (reverse charge on gas, electricity, heat or cooling supplied by persons outside the United Kingdom) is amended as follows.
- (2) In the heading, omit “supplied by persons outside the United Kingdom”.
- (3) After subsection (1) insert—
- “(1A) This section also applies if relevant goods are supplied by a person (“A”) to another person (“B”) for the purposes of any business carried on by B and—

*Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Cross Heading: Other amendments of VATA 1994. (See end of Document for details)*

- (a) A is in Great Britain and B is registered under this Act and is identified for the purposes of VAT in Northern Ireland, or
  - (b) A is in Northern Ireland and B is so registered but is not so identified.”
- (4) In subsection (5)—
- (a) in paragraph (a), for “the United Kingdom”, in both places it occurs, substitute “ Great Britain ”,
  - (b) after that paragraph insert—
    - “(aa) gas supplied through a natural gas system situated within Northern Ireland or the territory of a member State or any network connected to such a system,”.
- (5) In subsection (6), after “United Kingdom” insert “ , in Great Britain or in Northern Ireland ”.

**Commencement Information**

**I5** Sch. 2 para. 5 in force at Royal Assent for specified purposes, see s. 11(1)(e)

**I6** Sch. 2 para. 5 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

- 6 In section 18A (fiscal warehousing)—
- (a) in subsection (4), omit the words after paragraph (f);
  - (b) after that subsection insert—
    - “(4A) For the purposes of paragraphs (e) and (f) of subsection (4)—
      - (a) a person is “connected” with a director if that person is the director's spouse or civil partner, or is a relative, or the spouse or civil partner of a relative, of the director or of the director's spouse or civil partner;
      - (b) “managing officer” in relation to a body corporate, means any manager, secretary or other similar officer of the body corporate or any person purporting to act in any such capacity or as a director;
      - (c) “shadow director” has the meaning given by section 251 of the Companies Act 2006;
      - (d) “close company” has the meaning it has in the Corporation Tax Acts (see Chapter 2 of Part 10 of the Corporation Tax Act 2010).”

**Commencement Information**

**I7** Sch. 2 para. 6 in force at Royal Assent for specified purposes, see s. 11(1)(e)

**I8** Sch. 2 para. 6 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

- 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”.

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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Cross Heading: Other amendments of VATA 1994. (See end of Document for details)

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- (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.
- (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.

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#### Commencement Information

**I9** Sch. 2 para. 7 in force at Royal Assent for specified purposes, see s. 11(1)(e)

**I10** 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

- 8 In Schedule 8 (zero-rating), in Group 18, in Note (2), in paragraph (a), for “a member State” substitute “the United Kingdom, a member State or an associated country (within the meaning given by Article 2(c) of that Regulation)”.

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#### Commencement Information

**I11** Sch. 2 para. 8 in force at Royal Assent for specified purposes, see s. 11(1)(e)

**I12** Sch. 2 para. 8 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Cross Heading: Other amendments of VATA 1994.