



Taxation (Post-transition Period) Act 2020

2020 CHAPTER 26

Northern Ireland Protocol

3 Value added tax in Northern Ireland

(1) In VATA 1994, before section 41 insert—

“40A Northern Ireland Protocol

(1) Schedule 9ZA—

- (a) makes provision about a charge to VAT on acquisitions of goods in Northern Ireland from a member State, and
- (b) contains modifications of the other provisions of this Act in connection with the movement of goods between Northern Ireland and member States.

(2) Schedule 9ZB—

- (a) makes provision about VAT charged on goods imported into the United Kingdom as a result of their entry into Northern Ireland,
- (b) makes provision about the treatment, for the purposes of VAT, of goods that are removed from Northern Ireland to Great Britain and goods that are removed from Great Britain to Northern Ireland, and
- (c) contains other provision relevant to the application of this Act in Northern Ireland.”

(2) Part 1 of Schedule 2 inserts the Schedules referred to in the amendment made by subsection (1) into VATA 1994 and contains further amendments of that Act (as amended by TCTA 2018).

(3) Part 2 of that Schedule makes amendments to other legislation in connection with the amendments made by Part 1.

(4) Where a provision inserted into VATA 1994 as a result of Schedule 2 re-enacts (with or without modifications) provision repealed by TCTA 2018 (or by that Schedule), unless the contrary intention appears—

Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Section 3. (See end of Document for details)

- (a) any reference in any provision made by or under an enactment to the repealed provision is to be construed as a reference to the re-enacted provision;
- (b) any order or regulations that would otherwise cease to have effect as a result of the repeal continues to have effect as if made under the re-enacted provision (subject to any modifications made to that provision, and with such modifications to that order or those regulations as may be necessary).

Commencement Information

I1 S. 3 in force at Royal Assent for specified purposes, see s. 11(1)(e)

I2 S. 3 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, Section 3.