

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 16. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 9ZA

VAT ON ACQUISITIONS IN NORTHERN IRELAND FROM MEMBER STATES

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](#)

PART 4

RELIEFS ETC

Reduced rate

- 16 (1) NI acquisition VAT is charged at the rate of 5% (instead of at the rate provided by section 2) if—
- (a) the acquisition in question is of goods the supply of which would be a supply of a description for the time being specified in Schedule 7A (charge at reduced rate), or
 - (b) the acquisition in question is of a description for the time being specified in regulations made by the Treasury for the purposes of this paragraph.
- (2) Regulations under this paragraph may provide that sub-paragraph (1)(a) does not apply to a description of a supply specified in Schedule 7A that is specified in those regulations.
- (3) The power to specify a description of an acquisition conferred by sub-paragraph (1)(b) may be exercised so as to describe an acquisition of goods by reference to matters unrelated to the characteristics of the goods.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 16.