
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 21. (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 5

APPLICATION OF ACT TO ACQUISITIONS IN PARTICULAR CASES

Groups of companies

- 21 (1) Section 43 (groups of companies) applies to an acquisition of goods from a member State as it would apply to an importation of those goods as if the reference in subsection (1)(c) to section 38 were omitted.
- (2) Subsections (2) and (9) of section 44 (supplies to groups) apply to input tax on acquisitions as they applies to input tax on supplies.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 21.