
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 29. (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 6

ADMINISTRATION, COLLECTION AND ENFORCEMENT

Failure to make returns

- 29 (1) Subsection (3) of section 73 (failure to make returns etc) applies to an amount which by reason of the cancellation of a person's registration under paragraph 43(2), 43(5) or 53(5) ought not to have been paid as it applies to an amount which ought not to have been paid by reason of the cancellation of a person's registration under any of the provisions mentioned in that subsection.
- (2) Subsection (7) of that section applies to the acquisition of goods from a member State by a taxable person as it applies to the supply of goods to a taxable person.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 29.