

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 32. (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

Assessment of amounts due

- 32 Section 77 (time limits and supplementary assessments) has effect as if—
- (a) in subsection (1), in the words before paragraph (a), after “or 76” there were inserted “ or paragraph 31 of Schedule 9ZA ”;
 - (b) in paragraph (a) of that subsection, after “importation” there were inserted “ or acquisition ”;
 - (c) in subsection (4), after “importation” there were inserted “ , acquisition ”;
 - (d) in subsection (4C) after paragraph (a) there were inserted—
 - “(aza) paragraph 40 or 44(2) of Schedule 9ZA,
 - (azb) paragraph 50 of that Schedule,
 - (azc) regulations under paragraph 73(4) of that Schedule,”;
 - (e) in subsection (6), after “73(6)(b)” there were inserted “ or paragraph 31(2) (b) of Schedule 9ZA ”.]

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