

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 38. (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 8

REGISTRATION IN RESPECT OF ACQUISITIONS FROM MEMBER STATES

Liability to be registered

- 38 (1) A person who—
- (a) is not registered under this Act, and
 - (b) is not liable to be registered under Schedule 1 or 1A or Part 9 of this Schedule,
- becomes liable to be registered under this Part of this Schedule at the end of any month if, in the period beginning with 1 January of the year in which that month falls, that person had made relevant acquisitions whose value exceeds £85,000.
- (2) A person who is not registered or liable to be registered as mentioned in subparagraph (1)(a) and (b) becomes liable to be registered under this Part of this Schedule at any time if there are reasonable grounds for believing that the value of the person's relevant acquisitions in the following 30 days will exceed £85,000.
- (3) A person is treated as having become liable to be registered under this Part of this Schedule at any time when the person would have become so liable under the preceding provisions of this paragraph but for any registration which is subsequently cancelled under paragraph 43(2) or 53(5) of this Schedule, paragraph 13(3) of Schedule 1, paragraph 11 of Schedule 1A or paragraph 6(2) of Schedule 3A.
- (4) A person does not cease to be liable to be registered under this Part of this Schedule except in accordance with paragraph 39.
- (5) In determining the value of any person's relevant acquisitions for the purposes of this paragraph, so much of the consideration for any acquisition as represents any liability of the supplier, under the law of a member State, for VAT on the transaction in pursuance of which the acquisition is made, is to be disregarded.
- (6) In determining the value of a person's acquisitions for the purposes of subparagraph (1) or (2), acquisitions to which paragraph 19(6) of Schedule 9ZB

Changes to legislation: There are currently no known outstanding effects for
the Value Added Tax Act 1994, Paragraph 38. (See end of Document for details)

(last acquisition or supply of goods before removal from Northern Ireland fiscal
warehousing) applies are to be disregarded.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 38.