

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 41. (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

Entitlement to be registered etc

- 41 (1) Where a person who is not liable to be registered under this Act and is not already so registered satisfies the Commissioners that the person makes relevant acquisitions, the Commissioners must, if the person so requests, register the person with effect from the day on which the request is made or from such earlier date as may be agreed between the Commissioners and the person.
- (2) Where a person who is not liable to be registered under this Act and is not already so registered—
- (a) satisfies the Commissioners that the person intends to make relevant acquisitions from a specified date, and
 - (b) requests to be registered under this Part of this Schedule,
- the Commissioners may, subject to such conditions as they think fit to impose, register the person with effect from such date as may be agreed between the Commissioners and the person.
- (3) Conditions imposed under sub-paragraph (2) may—
- (a) be so imposed wholly or partly by reference to, or without reference to, any conditions prescribed for the purposes of this paragraph, and
 - (b) be subsequently varied by the Commissioners (whenever the conditions were imposed).
- (4) Where a person who is entitled to be registered under paragraph 9 or 10 of Schedule 1 requests registration under this paragraph, the person is to be registered under that Schedule, and not under this Part of this Schedule.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 41.