

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 42. (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

Notification of matters affecting continuance of registration

- 42 (1) Any person registered under this Part of this Schedule who ceases to be registrable under this Act must notify the Commissioners of that fact within 30 days of the day on which the person ceases to be registrable.
- (2) A person registered under paragraph 41(2) must notify the Commissioners, within 30 days of the first occasion after the person's registration when the person makes a relevant acquisition, that the person has made that acquisition.
- (3) For the purposes of this paragraph a person ceases to be registrable under this Act where—
- (a) the person ceases to be a person who would be liable or entitled to be registered under this Act if the person's registration and any enactment preventing a person from being liable to be registered under different provisions at the same time were disregarded, or
 - (b) in the case of a person who (having been registered under paragraph 41(2)) has not been such a person during the period of the person's registration, the person ceases to have any intention of making relevant acquisitions.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 42.