

*Changes to legislation:* There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 48. (See end of Document for details)

## SCHEDULES

### [<sup>F1</sup>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 9

#### REGISTRATION IN RESPECT OF DISTANCE SALES FROM THE EU TO NORTHERN IRELAND

##### *Liability to be registered*

- 48 (1) A person who—
- (a) is not registered under this Act, and
  - (b) is not liable to be registered under Schedule 1 or 1A,
- becomes liable to be registered under this Part of this Schedule [<sup>F2</sup>—
- (i) in a case where sub-paragraph (1A) applies, on a day determined in accordance with sub-paragraph (1B), or
  - (ii) in a case where sub-paragraph (1A) does not apply, on any day when the person makes a relevant supply.]

[ This sub-paragraph applies where —

- <sup>F3</sup>(1A) (a) the person has a single place of establishment, or (where the person does not have a place of establishment) a single place where the person has a permanent address or where the person usually resides, and
- (b) that place is in a member State or Northern Ireland.

(1B) The person becomes liable to be registered on any day in a given year if—

- (a) in the period beginning with 1 January of that year and ending with that day, the person makes a relevant supply, and
- (b) in that period, or in the period beginning with 1 January and ending with 31 December of the year before the year in which that day falls, the person makes European supplies whose value exceeds £8,818.]

- (2) A person who is not registered or liable to be registered as mentioned in sub-paragraph (1)(a) and (b) becomes liable to be registered under this Part of this Schedule where—

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- (a) the person has exercised any option, in accordance with the law of any member State where the person is taxable, for treating relevant supplies made by that person as taking place outside that member State,
  - (b) the supplies to which the option relates involve the removal of goods from that member State and, apart from the exercise of the option, would be treated, in accordance with the law of that member State, as taking place in that member State, and
  - (c) the person makes a relevant supply at a time when the option is in force in relation to that person.
- (3) A person who is not registered or liable to be registered as mentioned in sub-paragraph (1)(a) and (b) above becomes liable to be registered under this Part of this Schedule if the person makes a supply that—
  - (a) is a supply of goods subject to a duty of excise,
  - (b) involves the removal of the goods to Northern Ireland by or under the directions of the person making the supply,
  - (c) is a transaction in pursuance of which the goods are acquired in Northern Ireland from a member State by a person who is not a taxable person,
  - (d) is made in the course or furtherance of a business carried on by the supplier, and
  - (e) is not anything which is treated as a supply for the purposes of this Act by virtue only of paragraph 5(1) of Schedule 4 or paragraph 30 of Schedule 9ZB.
- (4) 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(3) or 53(5) of this Schedule, paragraph 13(3) of Schedule 1, paragraph 11 of Schedule 1A, or paragraph 6(2) of Schedule 3A.
- (5) A person does not cease to be liable to be registered under this Part of this Schedule except in accordance with paragraph 49.
- <sup>F4</sup>(6) .....
- <sup>F5</sup>(7) .....
- [ For the purposes of this paragraph, a supply of goods or services is a “European <sup>F6</sup>(8) supply” if it is—
  - (a) a supply of services listed in Article 58(1) of the VAT Directive to a person who is not a taxable person and who is established, or (where the person does not have a place of establishment) who has a permanent address or who usually resides, in a member State or Northern Ireland and that is not the place mentioned in sub-paragraph (1A)(a) (that is, the place in which the person supplying the services is established etc), or
  - (b) a supply of goods that would be an “intra-Community distance sale of goods” within the meaning given by Article 14(4) of the VAT Directive if references in that Article to a “Member State” were read as if they included a reference to Northern Ireland <sup>F7</sup>... involving the removal of goods to a member State or Northern Ireland and that is not the place mentioned in sub-paragraph (1A) (a) (that is, the place in which the person supplying the goods is established etc).

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- (9) For the purposes of sub-paragraph (8)(a), a person is not a taxable person if they are not liable or entitled to register for VAT in accordance with the law of the place where the person to whom the services are supplied is established, has their permanent address or usually resides.
- (10) In sub-paragraph (8), “the VAT Directive” means Council Directive [2006/112/EC](#) of 28 November 2006 on the common system of value added tax.]]

#### Textual Amendments

- F2** Words in [Sch. 9ZA para. 48\(1\)](#) substituted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by [Finance Act 2021 \(c. 26\), s. 95\(6\)\(a\), Sch. 18 para. 2\(2\); S.I. 2021/770, reg. 3](#)
- F3** [Sch. 9ZA para. 48\(1A\)\(1B\)](#) inserted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by [Finance Act 2021 \(c. 26\), s. 95\(6\)\(a\), Sch. 18 para. 2\(3\); S.I. 2021/770, reg. 3](#)
- F4** [Sch. 9ZA para. 48\(6\)](#) omitted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by virtue of [Finance Act 2021 \(c. 26\), s. 95\(6\)\(a\), Sch. 18 para. 2\(4\); S.I. 2021/770, reg. 3](#)
- F5** [Sch. 9ZA para. 48\(7\)](#) omitted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by virtue of [Finance Act 2021 \(c. 26\), s. 95\(6\)\(a\), Sch. 18 para. 2\(4\); S.I. 2021/770, reg. 3](#)
- F6** [Sch. 9ZA para. 48\(8\)-\(10\)](#) inserted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by [Finance Act 2021 \(c. 26\), s. 95\(6\)\(a\), Sch. 18 para. 2\(5\); S.I. 2021/770, reg. 3](#)
- F7** Words in [Sch. 9ZA para. 48\(8\)\(b\)](#) omitted (1.12.2021) by virtue of [The Value Added Tax \(Distance Selling and Miscellaneous Amendments No. 2\) Regulations 2021 \(S.I. 2021/1165\), regs. 1, 5](#)

**Changes to legislation:**

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