

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 52. (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 9

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

Notification of matters affecting continuance of registration

- 52 (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 51 by reference to any intention to exercise any option or to make supplies of any description must notify the Commissioners within 30 days of exercising that option or, as the case may be, of the first occasion after registration when the person makes such a supply, that the person has exercised the option or made such a supply.
- (3) A person who has exercised an option mentioned in paragraph 48(2) which, as a consequence of the option's revocation or otherwise, ceases to have effect in relation to any relevant supplies by the person must notify the Commissioners, within 30 days of the option's ceasing so to have effect, that it has done so.
- (4) 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 51) has not been such a person during the period of the person's registration, the person ceases to have any such intention as is mentioned in sub-paragraph (1) (a) of that paragraph.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 52.