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**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 67. (See end of Document for details)

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## SCHEDULES

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

#### VAT ON ACQUISITIONS IN NORTHERN IRELAND FROM MEMBER STATES

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##### 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 11

### MODIFICATION OF OTHER SCHEDULES

#### *Registration in respect of taxable supplies: non-UK establishment (Schedule 1A)*

- 67 Paragraph 3 of Schedule 1A (registration in respect of taxable supplies: non-UK establishment) has effect as if the provisions mentioned in paragraphs (a) to (e) of that paragraph included paragraphs 43(5) and 53(5) of this Schedule.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 67.