

*Changes to legislation:* There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 70. (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 11

#### MODIFICATION OF OTHER SCHEDULES

##### *Zero-rating (Schedule 8)*

- 70 Group 12 in Part 2 of Schedule 8 (zero-rating: drugs etc) has effect as if—
- (a) in Note (1), after “goods are” there were inserted “ acquired from a [<sup>F2</sup>member State or] ”;
  - (b) in Note (5N), in paragraph (b), after “made a” there were inserted “ reckonable zero-rated acquisition, or ”;
  - (c) in Note (5O), in paragraph (b), after “zero-rated” there were inserted “ acquisition or ”;
  - (d) in Note (5T), after the definition of “in the required form” there were inserted—

““reckonable zero-rated acquisition”, in relation to a motor vehicle, means an acquisition of the vehicle from a member State in a case where NI acquisition VAT is not chargeable as a result of item 2(f) or 2A.”]

##### Textual Amendments

- F2** Words in [Sch. 9ZA para. 70\(a\)](#) substituted (1.8.2021) by [The Value Added Tax \(Miscellaneous Amendments and Repeals\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/714), [regs. 1, 7\(4\)](#) (as amended by [S.I. 2021/779](#), [regs. 1, 2](#))

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