

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 11

MODIFICATION OF OTHER SCHEDULES

Avoidance (Schedules 9A and 11A)

- 72 (1) Paragraph 1(5) of Schedule 9A (anti-avoidance provisions: groups) has effect as if, in paragraph (a), after “importation” there were inserted “ or acquisition ”.
- (2) Schedule 11A (disclosure of avoidance schemes) has effect as if the reference to VAT “incurred” by a taxable person in paragraph 2A(1)(b) included VAT on the acquisition by the person of any goods from a member State.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 72.