

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 77. (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 12

MODIFICATION OF OTHER ACTS

Vehicle Excise and Registration Act 1994

- 77 Section 8 of the Vehicle Excise and Registration Act 1994 (vehicles removed into UK) has effect as if, in subsection (2)—
- (a) in paragraph (a), after “United Kingdom” there were inserted “, or on the acquisition of the vehicle from a member State,”;
 - (b) in paragraph (c), after “charged on the” there were inserted “ acquisition or ”.]

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