

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 79. (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

Finance Act 2016

- 79 Schedule 18 to the Finance Act 2016 (serial tax avoidance) has effect as if—
- (a) in paragraph 5(4), after paragraph (a) there were inserted—
 - “(b) VAT on the acquisition by the person of any goods from a member State,”;
 - (b) the references to VAT “incurred” by a taxable person in paragraphs 6(1)(b) and 36(7)(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 79.