

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Charge to VAT. (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 1

CHARGE TO VAT FOR ACQUISITIONS IN NORTHERN IRELAND FROM MEMBER STATES

Charge to VAT

- 1 (1) VAT is charged, in accordance with this Schedule, on the acquisition in Northern Ireland of goods from a member State—
 - (a) by reference to the value of the acquisition as determined under Part 2 of this Schedule, and
 - (b) subject to paragraph 16, at the rate of VAT for the time being in force under section 2.
- (2) VAT charged on the acquisition of goods in Northern Ireland from a member State is a liability of the person who acquires the goods and (subject to provisions about accounting and payment) becomes due at the time of acquisition.
- (3) VAT charged on the acquisition of goods in Northern Ireland from a member State in accordance with this Schedule is referred to in this Schedule as “NI acquisition VAT”.
- (4) References to VAT (without more) in this Act include NI acquisition VAT.
- (5) The Commissioners may by regulations make provision about (including provision modifying) the application of provision that applies to value added tax made by or under any enactment (including provision made by or under this Act) to NI acquisition VAT or to goods acquired in Northern Ireland from a member State.]

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