

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

#### CHARGE TO VAT FOR ACQUISITIONS IN NORTHERN IRELAND FROM MEMBER STATES

##### *Time of acquisition*

- 4 (1) For the purposes of this Act, the normal rule for determining the time that goods were acquired from a member State is that they are treated as being acquired on the earlier of—
- (a) the 15th day of the month after the month in which the first removal of the goods occurs, and
  - (b) the day a relevant invoice is issued in respect of the transaction in pursuance of which the goods were acquired.
- (2) But—
- (a) different rules apply to acquisitions to which Part 4 of Schedule 9ZB applies (warehouses), and
  - (b) the Commissioners may by regulations provide for different rules to apply in any case described in those regulations.
- (3) Regulations under sub-paragraph (2)(b) may include provision treating an acquisition as a series of acquisitions taking place at different times.
- (4) In sub-paragraph (1) “relevant invoice” means an invoice of a description prescribed by regulations made by the Commissioners.
- (5) For the purposes of this Act “first removal”, in relation to goods acquired, means the first removal of the goods in the course of the transaction in pursuance of which they are acquired.]

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