

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994,
Cross Heading: Accounting for VAT and payment of VAT (Schedule 11). (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 11

MODIFICATION OF OTHER SCHEDULES

Accounting for VAT and payment of VAT (Schedule 11)

- 73 (1) Regulations under this paragraph may require the submission to the Commissioners by taxable persons, at such times and intervals, in such cases and in such form and manner as may be—
- (a) specified in the regulations, or
 - (b) specified by the Commissioners in accordance with the regulations,
- of statements containing such particulars of transactions in which the taxable persons are concerned and to which this sub-paragraph applies, and of the persons concerned in those transactions, as may be so specified.
- (2) Sub-paragraph (1) applies to transactions involving the movement of goods between a member State and Northern Ireland, or between member States.
- (3) Sections 65 and 66 (inaccuracies in, or and failure to submit, section 55A statements) apply to any statement which is required to be submitted to the Commissioners in accordance with regulations under sub-paragraph (1) as they apply to a section 55A statement.
- (4) Regulations under this paragraph may make provision in relation to cases where—
- (a) any goods which are subject to a duty of excise or consist in a new means of transport are acquired in Northern Ireland from a member State by any person,
 - (b) the acquisition of the goods is a taxable acquisition and is not in pursuance of a taxable supply, and
 - (c) that person is not a taxable person at the time of the acquisition,
- for requiring the person who acquires the goods to give to the Commissioners such notification of the acquisition, and for requiring any VAT on the acquisition to be paid, at such time and in such form or manner as may be specified in the regulations

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or (in the case of the notification requirement) by the Commissioners in accordance with the regulations.

- (5) Regulations under this paragraph may provide for a notification required by virtue of sub-paragraph (4)—
- (a) to contain such particulars relating to the notified acquisition and any VAT chargeable in relation to it as may be specified in the regulations or by the Commissioners in accordance with the regulations, and
 - (b) to be given, in prescribed cases, by the personal representative, trustee in bankruptcy, trustee in sequestration, receiver, liquidator or person otherwise acting in a representative capacity in relation to the person who makes that acquisition.
- (6) Regulations under this paragraph may provide for—
- (a) the time when any invoice described in regulations under paragraph 4(1)(b) of this Schedule or paragraph 28(2)(b) of Schedule 9ZB is to be treated as having been issued;
 - (b) VAT accounted for and paid by reference to the date of issue of such an invoice to be confined to VAT on so much of the value of the supply or acquisition as is shown on the invoice.
- (7) Sub-paragraphs (1) to (4), (5) and (6) are to be treated, for the purposes of this Act, as if they were contained in paragraph 2 of Schedule 11.]

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