

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994,
Cross Heading: Administration, collection and enforcement (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

Administration, collection and enforcement (Schedule 11)

- 74 (1) Paragraph 2 of Schedule 11 has effect as if—
- (a) in sub-paragraph (5A)(b), after “transport” there were inserted “acquired from a member State, or”;
 - (b) in sub-paragraph (5B)(a), after “chargeable on its” there were inserted “acquisition or”;
 - (c) in sub-paragraph (5D) in the definition of “relevant person”—
 - (i) before paragraph (b) there were inserted—
 - “(a) where the means of transport has been acquired in Northern Ireland from a member State, the person who so acquires it,”;
 - (ii) after paragraph (b) there were inserted—
 - “(c) in any other case—
 - (i) the owner of the means of transport at the time of its arrival in the United Kingdom, or
 - (ii) where it is subject to a lease or hire agreement, the lessee or hirer of the means of transport at that time.”
- (2) Paragraph 2(8) of Schedule 11 applies to NI acquisition VAT in respect of an acquisition by any person from a member State of dutiable goods as it applies to VAT in respect of any supply by a taxable person of dutiable goods.
- (3) Invoices described in regulations under paragraph 4(2)(b) of this Schedule or paragraph 28(2)(b) of Schedule 9ZB are items to which paragraph 3 of Schedule 11 applies (in addition to the items described in paragraph 3(2)(a) and (b) of that Schedule).

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- (4) Paragraph 6 of Schedule 11 has effect as if—
- (a) after sub-paragraph (1) there were inserted—

“(1A) Every person who, at a time when the person is not a taxable person, acquires in Northern Ireland from a member State any goods which are subject to a duty of excise or consist in a new means of transport must keep such records with respect to the acquisition (if it is a taxable acquisition and is not in pursuance of a taxable supply) as the Commissioners may by regulations require.”;
 - (a) in sub-paragraph (2), after “sub-paragraph (1)” there were inserted “ or (1A) ”.
- (5) Paragraph 8(1) of Schedule 11 applies—
- (a) to goods in the possession of a person who acquires goods in Northern Ireland from a member State as it applies to goods in the possession of a person who supplies goods, and
 - (b) to goods in the possession of a Northern Ireland fiscal warehousekeeper as it applies to goods in the possession of a fiscal warehousekeeper.
- (6) Paragraph 14(1) has effect as if in paragraph (c), after “paragraph 5A” there were inserted “ or paragraph 73(1) or (4) of Schedule 9ZA ”.]

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