

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Exempt supplies (Schedule 9). (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 11

#### MODIFICATION OF OTHER SCHEDULES

##### *Exempt supplies (Schedule 9)*

- 71 Group 14 in Part 2 of Schedule 9 (exemptions: supplies of goods where input tax cannot be recovered) has effect as if—
- (a) in paragraph (a) of item 1, after “ [<sup>F2</sup>supply to,] ” there were inserted “ or acquisition ”;
  - (b) in Note (7)(a), after “ [<sup>F2</sup>supply to,] ” there were inserted “ or acquisition ”;
  - (c) in Note (9)—
    - (i) in the words before paragraph (a), after “ [<sup>F2</sup>supply to,] ” there were inserted “ or acquisition ”;
    - (ii) in paragraph (b), after “ [<sup>F2</sup>supply to,] ” there were inserted “ or acquisition ”;
  - (d) in Note (10)—
    - (i) after “on a supply” there were inserted “ , acquisition ”;
    - (ii) after “that supply”, there were inserted “ , acquisition ”;
  - (e) in Note (15)—
    - (i) after “anything the supply” there were inserted “ , acquisition ”;
    - (ii) after “be a supply” there were inserted “ , acquisition ”.]

##### Textual Amendments

- F2** Words in [Sch. 9ZA para. 71](#) substituted (1.8.2021) by [The Value Added Tax \(Miscellaneous Amendments and Repeals\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/714), regs. 1, [7\(5\)](#) (as amended by [S.I. 2021/779](#), regs. 1, 2)

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