

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 3. (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 3

PAYMENT OF NI ACQUISITION VAT BY TAXABLE PERSONS

Input tax and output tax

- 14 (1) NI acquisition VAT is input tax in relation to the taxable person acquiring the goods in question if the goods are used or are to be used for the purpose of any business carried on or to be carried on by the person.
- (2) NI acquisition VAT is output tax in relation to the taxable person acquiring the goods in question (including VAT which is also to be counted as input tax by virtue of subparagraph (1)).
- (3) Subsections (5) to (6A) of section 24 (input tax and output tax) apply to NI acquisition VAT as they apply to VAT on the supply or importation of goods.

Payment of NI acquisition VAT

- 15 (1) A taxable person must account for and pay NI acquisition VAT by reference to prescribed accounting periods (see section 25(1)).
- (2) Subsections (2) to (6) of section 25 (payment by reference to accounting period and credit for input tax against output tax) contain provision relevant to the payment of NI acquisition VAT.
- (3) Subsection (7) of that section (power to make order excluding credit for VAT paid) applies to acquisitions in Northern Ireland from a member State as it applies to the supply of goods.
- (4) Section 26(1) has effect as if the reference to “input tax on supplies and importations” included input tax on acquisitions in Northern Ireland from a member State.
- (5) That section and sections 26A to 28 contain further provision relevant to the payment of NI acquisition VAT.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 3.