

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Agents. (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 5

APPLICATION OF ACT TO ACQUISITIONS IN PARTICULAR CASES

Agents

- 24 (1) Where goods are acquired from a member State by a person who is not a taxable person (“N”) and a taxable person (“T”) acts in relation to the acquisition and then supplies the goods in T's own name as agent of N, the goods are to be treated for the purposes of this Act as acquired and supplied by T as principal.
- (2) Section 47 (agents) has effect as if—
- (a) the reference in subsection (2) to “subsection (1) above” were to “subsection (1) and paragraph 24(1) of Schedule 9ZA”;
 - (b) the reference in subsection (2A) to “subsection (1) above” were to “subsection (1) or paragraph 24(1) of Schedule 9ZA”.]

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