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**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Crown application. (See end of Document for details)

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## SCHEDULES

### [<sup>F1</sup>SCHEDULE 9ZA

#### VAT ON ACQUISITIONS IN NORTHERN IRELAND FROM MEMBER STATES

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##### 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

##### *Crown application*

- 20 Subsections (3) and (4) of section 41 (application to the Crown) apply to NI acquisition VAT as they apply to VAT chargeable on the supply of goods.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross  
Heading: Crown application.