

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

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.

Groups of companies

- 21 (1) Section 43 (groups of companies) applies to an acquisition of goods from a member State as it would apply to an importation of those goods as if the reference in subsection (1)(c) to section 38 were omitted.
- (2) Subsections (2) and (9) of section 44 (supplies to groups) apply to input tax on acquisitions as they apply to input tax on supplies.

Partnerships

- 22 (1) Subsection (1) of section 45 (partnerships) applies to persons carrying on in partnership activities, other than carrying on a business, in the course or furtherance of which they acquire goods from a member State as it applies to persons carrying on a business in partnership.
- (2) Subsections (2) and (5) of that section apply to a liability for NI acquisition VAT as they apply to VAT on the supply of goods or services.

Unincorporated bodies, personal representative etc

- 23 (1) In section 46 (business carried on in divisions or by unincorporated bodies, personal representatives etc) any reference to “a business” includes any activity in the course or furtherance of which any body corporate or any club, association, organisation or other unincorporated body acquires goods from a member State.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 5. (See end of Document for details)

- (2) Subsection (3) of that section (no account to be taken in change of members of a club, association or organisation) applies in relation to the determination of whether goods are acquired from a member State by a club, association or organization mentioned in that subsection as it applies in relation to the determination of whether goods or services are supplied by such a club, association or organisation.

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”.

VAT representatives

- 25 Subsection (1)(a) of section 48 (VAT representatives and security) applies to a person who, without being a taxable person, acquires goods in Northern Ireland from one or more member States as it applies to a person who, without being a taxable person, makes taxable supplies.

Margin schemes

- 26 Section 50A(5) (margin schemes) has effect as if after “supply,” there were inserted “ acquisition ”.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 5.