

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Cancellation of registration. (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 8

REGISTRATION IN RESPECT OF ACQUISITIONS FROM MEMBER STATES

Cancellation of registration

- 43 (1) Where a person registered under this Part of this Schedule satisfies the Commissioners that the person is not liable to be so registered, the Commissioners must, if the person so requests, cancel that registration with effect from the day on which the request is made or from such later date as may be agreed between the Commissioners and the person.
- (2) Where the Commissioners are satisfied that a person registered under this Part of this Schedule has ceased since the person's registration to be registrable under this Part of this Schedule, they may cancel that registration with effect from the day on which the person so ceased or from such later date as may be agreed between the Commissioners and the person.
- (3) Where the Commissioners are satisfied that a person who has been registered under paragraph 41(2) and is not for the time being liable to be registered under this Part of this Schedule—
- (a) has not begun, by the date specified in the person's request to be registered, to make relevant acquisitions, or
 - (b) has contravened any condition of the person's registration,
- the Commissioners may cancel the person's registration with effect from the date so specified or, as the case may be, the date of the contravention or from such later date as may be agreed between the Commissioners and the person.
- (4) But the Commissioners may not, under sub-paragraph (1), (2) or (3), cancel a person's registration with effect from any time unless the Commissioners are satisfied that it is not a time when that person would be subject to a requirement, or in a case falling under sub-paragraph (2) or (3) a requirement or entitlement, to be registered under this Act.

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- (5) Where the Commissioners are satisfied that, on the day on which a person was registered under this Part of this Schedule, the person—
- (a) was not registrable under this Part of this Schedule, and
 - (b) in the case of a person registered under paragraph 41(2), did not have the intention by reference to which the person was registered,
- the Commissioners may cancel that registration with effect from that day.
- (6) The registration of a person who—
- (a) is registered under paragraph 41, or
 - (b) would not, if the person were not registered, be liable or entitled to be registered under any provision of this Act except that paragraph,
- may not be cancelled with effect from any time before 1 January which is, or next follows, the second anniversary of the date on which the person's registration took effect.
- (7) But sub-paragraph (6) does not apply to cancellation under sub-paragraph (3) or (5).
- (8) In determining, for the purposes of sub-paragraphs (4) and (6), whether a person would be subject to a requirement, or would be entitled, to be registered at any time, so much of any provision of this Act as prevents a person from becoming liable or entitled to be registered when the person is already registered or when the person is so liable under any other provision is to be disregarded.
- (9) For the purposes of this paragraph, a person is registrable under this Part of this Schedule at any time when the person is liable to be registered under this Part of this Schedule or is a person who makes relevant acquisitions.]

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