

Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 6. (See end of Document for details)

SCHEDULES

SCHEDULE 2

VALUE ADDED TAX: AMENDMENTS RELATING TO THE NORTHERN IRELAND PROTOCOL ETC

PART 1

AMENDMENTS OF VATA 1994

Other amendments of VATA 1994

- 6 In section 18A (fiscal warehousing)—
- (a) in subsection (4), omit the words after paragraph (f);
 - (b) after that subsection insert—
 - “(4A) For the purposes of paragraphs (e) and (f) of subsection (4)—
 - (a) a person is “connected” with a director if that person is the director's spouse or civil partner, or is a relative, or the spouse or civil partner of a relative, of the director or of the director's spouse or civil partner;
 - (b) “managing officer” in relation to a body corporate, means any manager, secretary or other similar officer of the body corporate or any person purporting to act in any such capacity or as a director;
 - (c) “shadow director” has the meaning given by section 251 of the Companies Act 2006;
 - (d) “close company” has the meaning it has in the Corporation Tax Acts (see Chapter 2 of Part 10 of the Corporation Tax Act 2010).”

Commencement Information

- I1** Sch. 2 para. 6 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I2 Sch. 2 para. 6 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

Changes to legislation:

There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 6.