
STATUTORY INSTRUMENTS

2020 No. 1545

The Value Added Tax (Miscellaneous Amendments,
Northern Ireland Protocol and Savings and
Transitional Provisions) (EU Exit) Regulations 2020

Part 4

Savings and transitional Provisions

Transitional provision in relation to acquisition VAT

112.—(1) Paragraph (2) applies where—

- (a) a supply of goods as is mentioned in section 14(2) of VATA 1994⁽¹⁾ (as it had effect immediately before IP completion day) is treated as an acquisition of goods from a member State;
- (b) the time that such acquisition is treated as taking place, as determined by section 12 of VATA 1994 (as it had effect immediately before IP completion day), falls on or after IP completion day; and
- (c) the goods so supplied enter the territory of the United Kingdom before IP completion day.

(2) Where this paragraph applies, acquisition VAT is charged, and the person who is liable for the acquisition VAT must account for it, as if the Part 3 amendments and the secondary legislation amendments, insofar as they relate to acquisition VAT, had no effect.

⁽¹⁾ Section 14 of VATA is omitted by section 43 of, and paragraph 11 of Schedule 8 to, TCTA. The omission is not yet in force.