Value Added Tax Act 1994 (c. 23)
SCHEDULE 9ZA – VAT on acquisitions in Northern Ireland from member States
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S C H E D U L E S

[F1SCHEDULE 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 4

RELIEFS ETC

Refunds and reliefs

18   (1) Sections 33 to 33C, 33E and 34 apply to an acquisition of goods from a member
State as they apply to a supply of those goods.

(2) The Treasury may by order make provision for relieving from NI acquisition VAT
if, or to the extent that, relief from VAT would be given by an order under section 37
(relief from VAT on importation) if the acquisition in question were an importation.

(3) An order under sub-paragraph (2) may provide for relief to be subject to such
conditions as appear to the Treasury to be necessary or expedient, which may include
conditions—

(a) prohibiting or restricting the disposal of or dealing with the goods concerned;

(b) framed by reference to the conditions to which, by virtue of any order under
section 37 in force at the time of the acquisition, relief under such an order
would be subject in the case of an importation of the goods concerned.

(4) Where relief from NI acquisition VAT given by an order under this paragraph was
subject to a condition that has been breached or not complied with, the VAT becomes
payable at the time of the breach or, as the case may be, at the latest time allowed
for compliance.

(5) Section 38 has effect as if after "by him" there were inserted " or on the acquisition
of goods by that person from member States ".]

Changes to legislation:
There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 18.