

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 18A. (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 4

RELIEFS ETC

[^{F2}Refund of NI acquisition VAT to persons constructing certain buildings

Textual Amendments

- F2** Sch. 9ZA para. 18A inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments to the Value Added Tax Act 1994 and Revocation) (EU Exit) Regulations 2020 (S.I. 2020/1544), regs. 1, **3(2)**; S.I. 2020/1641, reg. 2, Sch.

18A (1) Where—

- (a) a person carries out works to which this paragraph applies, and
- (b) the carrying out of the work by the person is lawful and otherwise than in the course or furtherance of any business, and
- (c) NI acquisition VAT is chargeable on the acquisition from a member State of any goods used by the person for the purposes of the works,

the Commissioners must, on a claim made in that behalf, refund to that person the amount of NI acquisition VAT so chargeable.

(2) Where—

- (a) a person carries out works to which this paragraph applies,
- (b) the carrying out of the work by the person is lawful and otherwise than in the course or furtherance of any business, and
- (c) VAT is chargeable in accordance with the law of a member State (see [^{F3}paragraph 81]) on the supply of any goods used by the person for the purposes of the works,

the Commissioners must, on a claim made in that behalf, pay to that person an amount equal to that VAT so chargeable.

(3) The works to which this paragraph applies are—

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- (a) the construction of a building in Northern Ireland designed as a dwelling or a number of dwellings;
 - (b) the construction of a building in Northern Ireland for use solely for a relevant residential purpose or relevant charitable purpose;
 - (c) a residential conversion of a building, or a part of a building, in Northern Ireland.
- (4) Subsections (1B) and (1D) of section 35 (refund of VAT to persons constructing certain buildings) apply for the purposes of this paragraph as they apply for the purposes of that section.
- (5) Subsection (2) of that section applies to a refund under subparagraph (1) or (2) as it applies to a refund of VAT under that section.
- (6) Subsections (4) and (4A) of that section apply for the purpose of construing this paragraph.
- (7) Subsection (5) of that section has effect as if in paragraphs (a) and (b), after “this section” there were inserted “ or paragraph 18A of Schedule 9ZA ”.
- (8) The provisions made by or under this Act or any other enactment (whenever passed or made) that apply to a refund under section 35 apply to a refund under subparagraph (2) as if references in those provisions (however framed)—
- (a) to VAT chargeable on the supply of goods were to VAT chargeable under the law of a member State;
 - (b) to refunding VAT to a person were to paying a person in accordance with that sub-paragraph.]]

Textual Amendments

- F3** Words in [Sch. 9ZA para. 18A\(2\)\(c\)](#) substituted (1.12.2021) by [The Value Added Tax \(Distance Selling and Miscellaneous Amendments No. 2\) Regulations 2021 \(S.I. 2021/1165\)](#), regs. 1, 4

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