

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 31. (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 6

ADMINISTRATION, COLLECTION AND ENFORCEMENT

Assessment in cases of acquisitions of certain goods by non-taxable persons

- 31 (1) Where a person who has, at a time when the person was not a taxable person, acquired in Northern Ireland from a member State any goods subject to a duty of excise or consisting in a new means of transport and—
- notification of that acquisition has not been given to the Commissioners by the person who is required to give one by regulations under paragraph 73(4) (whether before or after this paragraph comes into force),
 - the Commissioners are not satisfied that the particulars relating to the acquisition in any notification given to them are accurate and complete, or
 - there has been a failure to supply the Commissioners with the information necessary to verify the particulars contained in any such notification,
- the Commissioners may assess the amount of VAT due on the acquisition to the best of their judgment and notify their assessment to that person.
- (2) An assessment under this paragraph must be made within the time limits provided for in section 77 and may not be made after the later of—
- 2 years after the time when a notification of the acquisition of the goods in question is given to the Commissioners by the person who is required to give one by regulations under paragraph 73(4), and
 - one year after evidence of the facts, sufficient in the opinion of the Commissioners to justify the making of the assessment, comes to their knowledge,
- but (subject to section 77) where further such evidence comes to the Commissioners' knowledge after the making of an assessment under this section, another assessment may be made under this paragraph, in addition to any earlier assessment.
- (3) Where an amount has been assessed and notified to any person under this paragraph, it is, subject to the provisions of this Act as to appeals, deemed to be an amount of

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VAT due from the person and may be recovered accordingly, unless, or except to the extent that, the assessment has subsequently been withdrawn or reduced.

- (4) For the purposes of this paragraph, notification to a personal representative, trustee in bankruptcy, trustee in sequestration, receiver, liquidator or person otherwise acting in a representative capacity in relation to the person who made the acquisition in question is to be treated as notification to that person.]

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