
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 44. (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 8

REGISTRATION IN RESPECT OF ACQUISITIONS FROM MEMBER STATES

Exemption from registration

- 44 (1) Where a person who makes or intends to make relevant acquisitions satisfies the Commissioners that any such acquisition would be an acquisition in pursuance of a transaction which would be zero-rated if it were a taxable supply by a taxable person, the Commissioners may, if the person so requests and the Commissioners think fit, exempt the person from registration under this Part of this Schedule until it appears to the Commissioners that the request should no longer be acted upon or is withdrawn.
- (2) Where a person who is exempted under this paragraph from registration under this Part of this Schedule makes any relevant acquisition in pursuance of any transaction which would, if it were a taxable supply by a taxable person, be chargeable to VAT otherwise than as a zero-rated supply, the person must notify the Commissioners of the change within 30 days of the date the acquisition was made.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 44.