

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994,
Cross Heading: Meaning of acquisition of goods from a member State. (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 1

CHARGE TO VAT FOR ACQUISITIONS IN NORTHERN IRELAND FROM MEMBER STATES

Meaning of acquisition of goods from a member State

- 3 (1) References in this Act to the acquisition of goods from a member State are to an acquisition of goods in pursuance of a transaction that—
- (a) is a supply of goods (including anything treated for the purposes of this Act as a supply of goods), and
 - (b) involves the removal of the goods from a member State (whether by or under the direction of the supplier, the person who acquires the goods or any other person),
- and references in this Act, in relation to such an acquisition, to the supplier are to be construed accordingly.
- (2) Where the person with the property in any goods does not change in consequence of anything which is treated for the purposes of this Act as a supply of goods, that supply is to be treated for the purposes of this Act as a transaction in pursuance of which there is an acquisition by the person making the supply.
- (3) The Treasury may by regulations make provision about the circumstances in which an acquisition of goods is not to be treated as an acquisition of goods from a member State.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross
Heading: Meaning of acquisition of goods from a member State.