
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994,
Cross Heading: Unincorporated bodies, personal representative etc. (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 5

APPLICATION OF ACT TO ACQUISITIONS IN PARTICULAR CASES

Unincorporated bodies, personal representative etc

- 23 (1) In section 46 (business carried on in divisions or by unincorporated bodies, personal representatives etc) any reference to “a business” includes any activity in the course or furtherance of which any body corporate or any club, association, organisation or other unincorporated body acquires goods from a member State.
- (2) Subsection (3) of that section (no account to be taken in change of members of a club, association or organisation) applies in relation to the determination of whether goods are acquired from a member State by a club, association or organization mentioned in that subsection as it applies in relation to the determination of whether goods or services are supplied by such a club, association or organisation.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross
Heading: Unincorporated bodies, personal representative etc.