



Value Added Tax Act 1994

1994 CHAPTER 23

PART I

THE CHARGE TO TAX

Acquisition of goods from member States

^{F1}11 Meaning of acquisition of goods from another member State.

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Textual Amendments

- F1** Ss. 10-14 omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), [Sch. 8 para. 11](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)

Modifications etc. (not altering text)

- C1** S. 11 applied (with modifications) (1.4.2009) by [Finance Act 2008](#) (c. 9), s. 113(2), [Sch. 36 para. 34\(4\)](#) (with [Sch. 36 para. 38](#)); [S.I. 2009/404](#), art. 2

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 11.