

*Changes to legislation:* There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 75. (See end of Document for details)

## SCHEDULES

### [<sup>F1</sup>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 12

#### MODIFICATION OF OTHER ACTS

##### *Diplomatic privileges etc*

- 75 (1) The following provisions apply to NI acquisition VAT as they apply to value added tax charged in accordance with section 1(1)(c) of this Act—
- (a) section 2(5A) of the Diplomatic Privileges Act 1964 (application of Vienna Convention);
  - (b) paragraph 10(1A) of the Schedule to the Commonwealth Secretariat Act 1966 (immunities and privileges);
  - (c) section 1(8A) of the Consular Relations Act 1968 (application of Vienna Convention);
  - (d) paragraph 19(c) of Schedule 1 to the International Organisations Act 1968 (privileges and immunities);
  - (e) section 1(5) of the Diplomatic and other Privileges Act 1971 (refund of customs duties on hydrocarbon oil used for diplomatic or Commonwealth Secretariat purposes).
- (2) Section 8 of the Consular Relations Act 1968 applies to VAT charged on the acquisition of oil in Northern Ireland from a member State as it applies to VAT charged on the importation of oil.]

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There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 75.