

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 81. (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 13

#### INTERPRETIVE PROVISIONS

##### *Taxation under the laws of member States etc*

- 81 (1) References in this Act, in relation to a member State, to the law of that member State are to be construed as confined to so much of the law of that member State as for the time being has effect for the purposes of any EU instrument relating to VAT.
- (2) References in this Act to a person being taxable in a member State are references to that person being taxable under so much of the law of that member State as makes provision for purposes corresponding, in relation to that member State, to the purposes of so much of this Act as makes provision as to whether a person is a taxable person.
- (3) The Commissioners may by regulations make provision for the manner in which any of the following are to be or may be proved for any of the purposes of this Act—
- the effect of any provisions of the law of any member State;
  - that provisions of any such law correspond, in relation to any member State, to any provision of this Act;
  - that provisions of any such law have a purpose corresponding, in relation to any member State, to the purpose of any provision of this Act.
- (4) The Commissioners may by regulations provide—
- for a person to be treated for prescribed purposes of this Act as taxable in a member State only where the person has given such notification, and furnished such other information, to the Commissioners as may be prescribed;
  - for the form and manner in which any notification or information is to be given or furnished under the regulations and what the notification or information must contain;
  - for the proportion of any consideration for any transaction which is to be taken for the purposes of this Act as representing a liability, under the law

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of a member State, for VAT to be conclusively determined by reference to such invoices or in such other manner as may be prescribed.

- (5) In any proceedings (whether civil or criminal), a certificate of the Commissioners—
- (a) that a person was or was not, at any date, taxable in a member State, or
  - (b) that any VAT payable under the law of a member State has or has not been paid,

is sufficient evidence of that fact until the contrary is proved, and any document purporting to be a certificate under this subsection is deemed to be such a certificate until the contrary is proved.]

- [<sup>F2</sup>(6) Without prejudice to the generality of any of the powers of the Commissioners under the relevant information provisions, those powers are, for the purpose of facilitating compliance with any obligation of the United Kingdom under the EU withdrawal agreement, exercisable with respect to matters that are relevant to a charge to VAT under the law of a member State, as they are exercisable with respect to matters that are relevant for any of the purposes of this Act.

- (7) The reference in [<sup>F3</sup>sub-paragraph] (6) to the relevant information provisions is a reference to the provisions of section 73(7) and Schedule 11 (see also paragraph 73 which contains provision treated as if contained within that Schedule) relating to—
- (a) the keeping of accounts;
  - (b) the making of returns and the submission of other documents to the Commissioners;
  - (c) the production, use and contents of invoices;
  - (d) the keeping and preservation of records;
  - (e) the furnishing of information and the production of documents.]

#### **Textual Amendments**

- F2** Sch. 9ZA para. 81(6)(7) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to the Value Added Tax Act 1994 and Revocation\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1544\)](#), regs. 1, 4; S.I. 2020/1641, reg. 2, Sch.
- F3** Word in Sch. 9ZA para. 81(7) substituted (1.8.2021) by [The Value Added Tax \(Miscellaneous Amendments and Repeals\) \(EU Exit\) Regulations 2021 \(S.I. 2021/714\)](#), regs. 1, **7(6)** (as amended by S.I. 2021/779, regs. 1, 2)

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