

Status: Point in time view as at 17/12/2020.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 6. (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 6

ADMINISTRATION, COLLECTION AND ENFORCEMENT

Breaches of regulatory provisions

- 27 (1) Section 69(1) (breaches of regulatory provisions) applies to a failure to comply with a requirement imposed under paragraph 42, 52 or 65(1) or (2)(a) of this Schedule as it applies to a requirement imposed under the provisions mentioned in subsection (1) (a) of that section.
- (2) Section 69(2) has effect as if after “imposed under” there were inserted “ paragraph 64 or 65(2)(b) of Schedule 9ZA or ”.

Offences

- 28 (1) Any reference in section 72(1) or (8) (offences)—
- (a) to the evasion of VAT includes a reference to the obtaining of a refund under regulations made under paragraph 5(4) or under paragraph 19, and
 - (b) to the amount of VAT, in relation to such a refund, is to be construed as a reference to the amount falsely claimed by way of refund.
- (2) Subsection (5) of section 72 applies to a claim for a refund under regulations made under paragraph 5(4) or under paragraph 19 as it applies to a claim for a refund under the provisions mentioned in paragraph (a) of that subsection.
- (3) Subsection (10) of that section applies where a person has reason to believe that NI acquisition VAT has been or will be evaded as it applies where a person has reason to believe that VAT on the supply of goods or services has been or will be evaded.

Failure to make returns

- 29 (1) Subsection (3) of section 73 (failure to make returns etc) applies to an amount which by reason of the cancellation of a person's registration under paragraph 43(2), 43(5)

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or 53(5) ought not to have been paid as it applies to an amount which ought not to have been paid by reason of the cancellation of a person's registration under any of the provisions mentioned in that subsection.

- (2) Subsection (7) of that section applies to the acquisition of goods from a member State by a taxable person as it applies to the supply of goods to a taxable person.

Interest on VAT

- 30 Paragraph (c) of Section 74(1) applies to a person who was, but should no longer have been, exempted from registration (under Part 8 of this Schedule) under paragraph 44 as it applies to a person who was, but should no longer have been, exempted from registration under any of the provisions mentioned in that paragraph.

Assessment in cases of acquisitions of certain goods by non-taxable persons

- 31 (1) Where a person who has, at a time when the person was not a taxable person, acquired in Northern Ireland from a member State any goods subject to a duty of excise or consisting in a new means of transport and—
- (a) notification of that acquisition has not been given to the Commissioners by the person who is required to give one by regulations under paragraph 73(4) (whether before or after this paragraph comes into force),
 - (b) the Commissioners are not satisfied that the particulars relating to the acquisition in any notification given to them are accurate and complete, or
 - (c) there has been a failure to supply the Commissioners with the information necessary to verify the particulars contained in any such notification,
- the Commissioners may assess the amount of VAT due on the acquisition to the best of their judgment and notify their assessment to that person.
- (2) An assessment under this paragraph must be made within the time limits provided for in section 77 and may not be made after the later of—
- (a) 2 years after the time when a notification of the acquisition of the goods in question is given to the Commissioners by the person who is required to give one by regulations under paragraph 73(4), and
 - (b) one year after evidence of the facts, sufficient in the opinion of the Commissioners to justify the making of the assessment, comes to their knowledge,
- but (subject to section 77) where further such evidence comes to the Commissioners' knowledge after the making of an assessment under this section, another assessment may be made under this paragraph, in addition to any earlier assessment.
- (3) Where an amount has been assessed and notified to any person under this paragraph, it is, subject to the provisions of this Act as to appeals, deemed to be an amount of VAT due from the person and may be recovered accordingly, unless, or except to the extent that, the assessment has subsequently been withdrawn or reduced.
- (4) For the purposes of this paragraph, notification to a personal representative, trustee in bankruptcy, trustee in sequestration, receiver, liquidator or person otherwise acting in a representative capacity in relation to the person who made the acquisition in question is to be treated as notification to that person.

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Assessment of amounts due

- 32 Section 77 (time limits and supplementary assessments) has effect as if—
- (a) in subsection (1), in the words before paragraph (a), after “or 76” there were inserted “ or paragraph 31 of Schedule 9ZA ”;
 - (b) in paragraph (a) of that subsection, after “importation” there were inserted “ or acquisition ”;
 - (c) in subsection (4), after “importation” there were inserted “ , acquisition ”;
 - (d) in subsection (4C) after paragraph (a) there were inserted—
 - “(aza) paragraph 40 or 44(2) of Schedule 9ZA,
 - (azb) paragraph 50 of that Schedule,
 - (azc) regulations under paragraph 73(4) of that Schedule,”;
 - (e) in subsection (6), after “73(6)(b)” there were inserted “ or paragraph 31(2)(b) of Schedule 9ZA ”.

Credit for, or repayment of, overstated or overpaid VAT

- 33 In section 80 (credit for, or repayment of, overstated or overpaid VAT) has effect as if in subsection (3C) reference to VAT provisions included any provision of any EU instrument relating to VAT, or to any matter connected with VAT, that has effect in Northern Ireland as a result of section 7A of the European Union (Withdrawal) Act 2018 (general implementation of withdrawal agreement).]

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