

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Request to be registered. (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 9

REGISTRATION IN RESPECT OF DISTANCE SALES FROM THE EU TO NORTHERN IRELAND

Request to be registered

- 51 (1) Where a person who is not liable to be registered under this Act and is not already so registered—
- (a) satisfies the Commissioners that the person intends—
 - (i) to exercise an option such as is mentioned in paragraph 48(2) and, from a specified date, to make relevant supplies to which that option will relate,
 - (ii) from a specified date to make relevant supplies to which any such option that the person has exercised will relate, or
 - (iii) from a specified date to make supplies in relation to which the conditions mentioned in paragraph 48(3) will be satisfied, and
 - (b) requests to be registered under this Part of this Schedule,
- the Commissioners may, subject to such conditions as they think fit to impose, register the person with effect from such date as may be agreed between the Commissioners and the person.
- (2) Conditions imposed under sub-paragraph (1) may—
- (a) be imposed wholly or partly by reference to, or without reference to, any conditions prescribed for the purposes of this paragraph, and
 - (b) be subsequently varied by the Commissioners (whenever the conditions were imposed).
- (3) Where a person who is entitled to be registered under paragraph 9 or 10 of Schedule 1 requests registration under this paragraph, the person is to be registered under that Schedule, and not under this Part of this Schedule.]

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There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross
Heading: Request to be registered.