

SCHEDULES

SCHEDULE 2

VALUE ADDED TAX: AMENDMENTS RELATING TO THE NORTHERN IRELAND PROTOCOL ETC

PART 1

AMENDMENTS OF VATA 1994

Other amendments of VATA 1994

- 3 In section 3 (taxable persons)—
- (a) in subsection (2), after “registration” insert “(and see also Parts 8 and 9 of Schedule 9ZA which contain further provisions about registration)”;
 - (b) in subsection (3)—
 - (i) after “Schedules”, in the first place it occurs, insert “and Part 8 and 9 of Schedule 9ZA”;
 - (ii) after “Schedules”, in the second place it occurs, insert “or those Parts”.