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STATUTORY INSTRUMENTS

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**2020 No. 1544**

**The Value Added Tax (Miscellaneous  
Amendments to the Value Added Tax Act 1994  
and Revocation) (EU Exit) Regulations 2020**

**Refund of NI acquisition VAT to persons constructing certain buildings**

3.—(1) Schedule 9ZA(1) (VAT on acquisitions in Northern Ireland from member States) is amended as follows.

(2) After paragraph 18 insert—

*“Refund of NI acquisition VAT to persons constructing certain buildings*

(1) Where—

- (a) a person carries out works to which this paragraph applies, and
- (b) the carrying out of the work by the person is lawful and otherwise than in the course or furtherance of any business, and
- (c) NI acquisition VAT is chargeable on the acquisition from a member State of any goods used by the person for the purposes of the works,

the Commissioners must, on a claim made in that behalf, refund to that person the amount of NI acquisition VAT so chargeable.

(2) Where—

- (a) a person carries out works to which this paragraph applies,
- (b) the carrying out of the work by the person is lawful and otherwise than in the course or furtherance of any business, and
- (c) VAT is chargeable in accordance with the law of a member State (see paragraph 80) on the supply of any goods used by the person for the purposes of the works,

the Commissioners must, on a claim made in that behalf, pay to that person an amount equal to that VAT so chargeable.

(3) The works to which this paragraph applies are—

- (a) the construction of a building in Northern Ireland designed as a dwelling or a number of dwellings;
- (b) the construction of a building in Northern Ireland for use solely for a relevant residential purpose or relevant charitable purpose;
- (c) a residential conversion of a building, or a part of a building, in Northern Ireland.

(4) Subsections (1B) and (1D) of section 35 (refund of VAT to persons constructing certain buildings)(2) apply for the purposes of this paragraph as they apply for the purposes of that section.

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(1) Schedule 9ZA was inserted by paragraph 2 of Schedule 2 to the Taxation (Post-transition Period) Act 2020 (c. 26).  
(2) Section 35 of the Value Added Tax Act 1994 was amended by section 32 of the Finance Act 1995 (c. 4), section 30 of the Finance Act 1996 (c. 8), S.I. 2001/2305, paragraph 4 of Schedule 29 to the Finance Act 2012 (c. 14) and paragraph 37 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018. The amendments made by the last-named Act are not yet in force. Sub-section 4A was added by S.I. 2001/2305.

(5) Subsection (2) of that section applies to a refund under subparagraph (1) or (2) as it applies to a refund of VAT under that section.

(6) Subsections (4) and (4A) of that section apply for the purpose of construing this paragraph.

(7) Subsection (5) of that section has effect as if in paragraphs (a) and (b), after “this section” there were inserted “or paragraph 18A of Schedule 9ZA”.

(8) The provisions made by or under this Act or any other enactment (whenever passed or made) that apply to a refund under section 35 apply to a refund under sub-paragraph (2) as if references in those provisions (however framed)—

(a) to VAT chargeable on the supply of goods were to VAT chargeable under the law of a member State;

(b) to refunding VAT to a person were to paying a person in accordance with that sub-paragraph.”.

(3) In paragraph 28—

(a) in sub-paragraph (1)(a), after “paragraph”, in the second place it occurs, insert “18A or”;

(b) in sub-paragraph (2), after “paragraph”, in the second place it occurs, insert “18A or”.

(4) In paragraph 34(1)(d), after “paragraph” insert “18A or”.

(5) In paragraph 36(3), after “paragraph” insert “18A or”.