



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART II

#### RELIEFS, EXEMPTIONS AND REPAYMENTS

##### *[<sup>F1</sup>Acquisitions*

##### Textual Amendments

**F1** S. 36A and preceding cross heading inserted (24.7.2002) by [Finance Act 2002 \(c.23\), s. 25](#)

##### **<sup>F2</sup>36A Relief from VAT on acquisition if importation would attract relief**

- (1) The Treasury may by order make provision for relieving from VAT the acquisition from another member State of any goods if, or to the extent that, relief from VAT would be given by an order under section 37 if the acquisition were an importation from a place outside the member States.
- (2) An order under this section may provide for relief to be subject to such conditions as appear to the Treasury to be necessary or expedient.

These may—

- (a) include conditions prohibiting or restricting the disposal of or dealing with the goods concerned;
  - (b) be framed by reference to the conditions to which, by virtue of any order under section 37 in force at the time of the acquisition, relief under such an order would be subject in the case of an importation of the goods concerned.
- (3) Where relief from VAT given by an order under this section was subject to a condition that has been breached or not complied with, the VAT shall become payable at the time of the breach or, as the case may be, at the latest time allowed for compliance.]]

---

*Status: Point in time view as at 24/07/2002.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Acquisitions. (See end of Document for details)*

---

.....

### **Textual Amendments**

**F2** [S. 36A](#) and preceding cross heading inserted (24.7.2002) by [Finance Act 2002 \(c. 23\)](#), [s. 25](#)

**Status:**

Point in time view as at 24/07/2002.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross  
Heading: Acquisitions.