
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 25. (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 5

APPLICATION OF ACT TO ACQUISITIONS IN PARTICULAR CASES

VAT representatives

- 25 Subsection (1)(a) of section 48 (VAT representatives and security) applies to a person who, without being a taxable person, acquires goods in Northern Ireland from one or more member States as it applies to a person who, without being a taxable person, makes taxable supplies.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 25.