

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 34. (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 7

APPEALS AND SUPPLEMENTARY PROVISION

Appeals

- 34 (1) The following matters are to be treated as if they were included in the list of matters in subsection (1) of section 83 (matters subject to appeal to the tribunal)—
- (a) the VAT chargeable on the acquisition of goods from a member State;
 - (b) any claim for a refund under any regulations made by virtue of paragraph 5(4) of this Schedule;
 - (c) any direction under paragraph 9 of this Schedule;
 - (d) the amount of any refunds under paragraph [^{F2}18A or] 19 of this Schedule;
 - (e) an assessment under paragraph 31 of this Schedule, or the amount of such an assessment;
 - (f) a decision of the Commissioners under paragraph 17 of Schedule 9ZB—
 - (i) as to whether or not a person is to be approved as a Northern Ireland fiscal warehousekeeper or the conditions from time to time subject to which the person is so approved,
 - (ii) for the withdrawal of any such approval, or
 - (iii) for the withdrawal of Northern Ireland fiscal warehouse status from any premises.
- (2) Section 84 (further provisions relating to appeals) has effect as if in subsection (4) (c), after “supply” there were inserted “, acquisition ”.]

Textual Amendments

- F2** Words in [Sch. 9ZA para. 34\(1\)\(d\)](#) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to the Value Added Tax Act 1994 and Revocation\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1544\)](#), regs. 1, [3\(4\)](#); [S.I. 2020/1641, reg. 2](#), [Sch.](#)

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