

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 12. (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 12

MODIFICATION OF OTHER ACTS

Diplomatic privileges etc

- 75 (1) The following provisions apply to NI acquisition VAT as they apply to value added tax charged in accordance with section 1(1)(c) of this Act—
- (a) section 2(5A) of the Diplomatic Privileges Act 1964 (application of Vienna Convention);
 - (b) paragraph 10(1A) of the Schedule to the Commonwealth Secretariat Act 1966 (immunities and privileges);
 - (c) section 1(8A) of the Consular Relations Act 1968 (application of Vienna Convention);
 - (d) paragraph 19(c) of Schedule 1 to the International Organisations Act 1968 (privileges and immunities);
 - (e) section 1(5) of the Diplomatic and other Privileges Act 1971 (refund of customs duties on hydrocarbon oil used for diplomatic or Commonwealth Secretariat purposes).
- (2) Section 8 of the Consular Relations Act 1968 applies to VAT charged on the acquisition of oil in Northern Ireland from a member State as it applies to VAT charged on the importation of oil.

Customs and Excise Duties (General Reliefs) Act 1979

- 76 Section 13 of the Customs and Excise Duties (General Reliefs) Act 1979 (power to provide reliefs for VAT etc) has effect as if, in subsection (4), in the definition of “value added tax” after “goods” there were inserted “ or on the acquisition of goods from a member State ”.

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Vehicle Excise and Registration Act 1994

- 77 Section 8 of the Vehicle Excise and Registration Act 1994 (vehicles removed into UK) has effect as if, in subsection (2)—
- (a) in paragraph (a), after “United Kingdom” there were inserted “, or on the acquisition of the vehicle from a member State,”;
 - (b) in paragraph (c), after “charged on the” there were inserted “ acquisition or ”.

Finance Act 2008

- 78 (1) Paragraph 11 of Schedule 36 to the Finance Act 2008 (information and inspection powers) has effect as if—
- (a) in sub-paragraph (1), after paragraph (a) there were inserted—
 - “(b) premises are used in connection with the acquisition of goods from member States under taxable acquisitions and goods to be so acquired or documents relating to such goods are on those premises,”;
 - (b) in sub-paragraph (2), in paragraph (c), after “taxable supplies” there were inserted “, the acquisition of goods from member States under taxable acquisitions ”.
- (2) Paragraph 34 of that Schedule has effect as if—
- (a) in sub-paragraph (1), after paragraph (a) there were inserted—
 - “(b) the acquisition of goods from a member State,”;
 - (b) in sub-paragraph (4), after “Schedule 4” there were inserted “ and paragraph 3 of Schedule 9ZA ”.
- (3) Paragraph 1 of Schedule 41 to that Act has effect as if in the table there were inserted the following entries—

“Value added tax	Obligations under paragraphs 40 and 44(2) of Schedule 9ZA to VATA 1994 (obligations to notify liability to register and notify acquisition affecting exemption from registration).
Value added tax	Obligation under paragraph 50 of Schedule 9ZA to VATA 1994 (obligation to notify liability to register).
Value added tax	Obligation under regulations under paragraph 73(4) of Schedule 9ZA to VATA 1994 (obligation to give notification of acquisition of goods from a member State).”

- (4) For the purposes of paragraph 7 of that Schedule—
- (a) in a case of a failure to comply with an obligation under regulations under paragraph 73(4) of this Schedule, the “potential lost revenue” is the value added tax on the acquisition to which the failure relates (instead of as provided for by paragraph 7(6) of that Schedule), and
 - (b) the “relevant period” in relation to a failure to comply with paragraph 44(2) of this Schedule is the period beginning on the date of the change or alteration

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concerned and ending on the date on which HMRC received notification of, or otherwise became fully aware of, that change or alteration.

- (5) In a case to which sub-paragraph (6) of paragraph 7 of that Schedule applies (whether as a result of sub-paragraph (3) of this paragraph or otherwise), the amount of the “potential lost revenue” as determined in accordance with that sub-paragraph is—
- (a) if the amount of the tax mentioned in that sub-paragraph includes tax on an acquisition of goods from a member State, to be reduced by the amount of any VAT which HMRC are satisfied has been paid on the supply in pursuance of which the goods were acquired under the law of that member State, and
 - (b) if the amount of that tax includes tax chargeable as a result of paragraph 29 of Schedule 9ZB on a supply, to be reduced by the amount of any VAT which HMRC are satisfied has been paid on that supply under the law of a member State.

Finance Act 2016

- 79 Schedule 18 to the Finance Act 2016 (serial tax avoidance) has effect as if—
- (a) in paragraph 5(4), after paragraph (a) there were inserted—
 - “(b) VAT on the acquisition by the person of any goods from a member State,”;
 - (b) the references to VAT “incurred” by a taxable person in paragraphs 6(1)(b) and 36(7)(b) included VAT on the acquisition by the person of any goods from a member State.

Finance (No. 2) Act 2017

- 80 Schedule 17 to the Finance (No. 2) Act 2017 (disclosure of tax avoidance schemes: VAT and other indirect taxes) has effect as if—
- (a) the reference in paragraph 6(2)(b) to VAT “incurred” by a taxable person included VAT on the acquisition by the person of any goods from a member State;
 - (b) in paragraph 6(5), after paragraph (a) there were inserted—
 - “(b) VAT on the acquisition by the person of any goods from a member State,”.]

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