

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994,
Cross Heading: Territories included in references to member States etc. (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 13

INTERPRETIVE PROVISIONS

Territories included in references to member States etc

- 82 (1) The Commissioners may by regulations provide for the territory of the European Union, or for the member States, to be treated for any of the purposes of this Act as including or excluding such territories as may be prescribed.
- (2) Without prejudice to the generality of the powers conferred by sub-paragraph (1) and section 16, the Commissioners may, for any of the purposes of this Act, by regulations provide for prescribed provisions of any customs and excise legislation to apply in relation to cases where any territory is treated under sub-paragraph (1) as excluded from the territory of the European Union, with such exceptions and adaptations as may be prescribed.
- (3) In sub-paragraph (2) the reference to customs and excise legislation is a reference to any provision (whenever passed, made or adopted) which has effect in relation to, or to any assigned matter connected with, the importation or exportation of goods or movements of goods between Northern Ireland and Great Britain.
- (4) In sub-paragraph (3) “assigned matter” has the same meaning as in the Management Act.]

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