

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 7. (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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Supplies spanning change of rate etc

- 35 (1) This paragraph applies where there is a change in the rate of VAT in force under section 2 or paragraph 16 of this Schedule or in the descriptions of exempt, zero-rated or reduced-rate acquisitions.
- (2) Where—
- (a) any acquisition of goods from a member State which is affected by the change would not have been affected (in whole or in part) if it had been treated as taking place at the time of the first removal of the goods (see paragraph 4(5)), or
 - (b) any acquisition of goods from a member State which is not so affected would have been affected (in whole or in part) if it had been treated as taking place at the time of that removal,
- the rate at which VAT is chargeable on the acquisition, or any question of whether it is an exempt, zero-rated or reduced-rate acquisition, is to be determined as at the time of the first removal of the goods, if the person making the acquisition so elects.
- (3) References in this paragraph to a zero-rated acquisition is to an acquisition on which no NI acquisition VAT is charged as a result of provision made by or under paragraph 17 (zero-rating).
- (4) Reference in this paragraph to a reduced rate acquisition is to an acquisition on which NI acquisition VAT is charged at the rate in force under paragraph 16(1).

Failure of resolution under Provisional Collection of Taxes Act 1968

- 36 (1) Where—
- (a) by virtue of a resolution having effect under the Provisional Collection of Taxes Act 1968 NI acquisition VAT has been paid at a rate specified in the resolution by reference to a value determined under paragraph 8(3) of this Schedule, and
 - (b) by virtue of section 1(6) or (7) or 5(3) of that Act any of that VAT is repayable in consequence of the restoration of a lower rate,
- the amount repayable is to be the difference between the VAT paid by reference to that value at the rate specified in the resolution and the VAT that would have been payable by reference to that value at the lower rate.
- (2) Where—
- (a) by virtue of such a resolution NI acquisition VAT is chargeable at a rate specified in the resolution by reference to a value determined under paragraph 8(3) of this Schedule, but
 - (b) before the VAT is paid it ceases to be chargeable at that rate in consequence of the restoration of a lower rate,
- the VAT chargeable at the lower rate is to be charged by reference to the same value as that by reference to which NI acquisition VAT would have been chargeable at the rate specified in the resolution.
- (3) Section 90(3) (failure of resolution under Provisional Collection of Taxes Act 1968) has effect as if after “or 35” there were inserted “ or paragraph [F318A or] 19 of Schedule 9ZA ”.

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Textual Amendments

- F3** Words in Sch. 9ZA para. 36(3) 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(5)**; S.I. 2020/1641, reg. 2, Sch.

Refund of VAT to Government of Northern Ireland

- 37 (1) Section 99 (refund of VAT to Government of Northern Ireland) applies to—
- (a) VAT charged on the acquisition of goods from a member State by the Government of Northern Ireland as it applies to VAT charged on the supply of goods or services to that Government, and
 - (b) any amount attributable to acquisitions of goods from a member State for the purpose of a business carried on by the Government of Northern Ireland as it applies to supplies for that purpose.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 7.