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STATUTORY INSTRUMENTS

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**2020 No. 1642**

The Finance Act 2016, Section 126 (Appointed Day), the Taxation (Cross-border Trade) Act 2018 (Appointed Day No. 8, Transition and Saving Provisions) and the Taxation (Post-transition Period) Act 2020 (Appointed Day No. 1) (EU Exit) Regulations 2020

**Appointed day – Finance Act 2016**

3. The amendments to the Value Added Tax Act 1994<sup>(1)</sup> made by section 126 of the Finance Act 2016 (VAT: women’s sanitary products) have effect in relation to supplies made, and acquisitions and importations taking place, on or after IP completion day<sup>(2)</sup>.

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(1) 1994 c. 23.

(2) Section 126(5) of the Finance Act 2016 provides that the amendments that section makes are to have effect in relation to supplies, acquisitions and importations. Whilst paragraph 2 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 amends section 1 of the Value Added Tax Act 1994 to omit acquisitions from the chargeable events for VAT purposes, acquisition tax continues to be charged in Northern Ireland by virtue of paragraph 2 of Schedule 9ZB to the Value Added Tax Act 1994, as inserted by paragraph 2 of Schedule 2 to the Taxation (Post-transition Period) Act 2020.