

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994,
Cross Heading: Exemption from requirement to register under this Act. (See end of Document for details)

SCHEDULES

[F1]SCHEDULE 9ZD

DISTANCE SELLING OF GOODS FROM NORTHERN IRELAND: SPECIAL ACCOUNTING SCHEME

Textual Amendments

- F1** Schs. 9ZD-9ZF inserted (10.6.2021 for specified purposes, 1.7.2021 for specified purposes, 1.3.2024 for specified purposes) by [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), [Sch. 18 para. 6](#); [S.I. 2021/770](#), regs. 3, 4 (with regs. 5-7); [S.I. 2024/130](#), regs. 3, 4

PART 4

PERSONS REGISTERED UNDER NON-UK SPECIAL ACCOUNTING SCHEMES

Exemption from requirement to register under this Act

- 17 (1) A participant in a non-UK scheme is not required to be registered under this Act by virtue of making scheme supplies in respect of which the participant is required to make returns under that other scheme.
- (2) Sub-paragraph (1) overrides any contrary provision in this Act.
- (3) Where a participant in a non-UK scheme who is not registered under this Act (“the unregistered person”) makes relevant supplies, it is to be assumed for all purposes of this Act relating to the determination of—
- (a) whether or not VAT is chargeable under this Act on those supplies,
 - (b) how much VAT is chargeable under this Act on those supplies,
 - (c) the time at which those supplies are treated as taking place, and
 - (d) any other matter that the Commissioners may specify by regulations,
- that the unregistered person is registered under this Act.
- (4) Scheme supplies made by the unregistered person are “relevant supplies” if—
- (a) the value of the supplies must be accounted for in a return required to be made by the unregistered person under a non-UK scheme, and
 - (b) the supplies are treated as made in the United Kingdom.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross
Heading: Exemption from requirement to register under this Act.