

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Assessments: consequential modifications. (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

^{F1}PART 5

COLLECTION OF ^{F1}...UK VAT

Textual Amendments

- F1** Word in [Sch. 9ZD Pt. 5](#) heading omitted (1.4.2022) by virtue of [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, 7

Assessments: consequential modifications

- 24 References to prescribed accounting periods in [^{F2}section 77 (assessments: time limits, etc)] are to be read in accordance with the modifications made by paragraphs 22 and 23—
- ^{F3}(a)]
- ^{F3}(b)
- ^{F3}(c)

Textual Amendments

- F2** Words in [Sch. 9ZD para. 24](#) substituted (1.3.2024) by [The Value Added Tax \(Distance Selling\) \(Amendments\) Regulations 2024 \(S.I. 2024/128\)](#), regs. 1(1), **4(3)(a)** (with reg. 1(2))
- F3** [Sch. 9ZD para. 24\(a\)-\(c\)](#) omitted (1.3.2024) by virtue of [The Value Added Tax \(Distance Selling\) \(Amendments\) Regulations 2024 \(S.I. 2024/128\)](#), regs. 1(1), **4(3)(b)** (with reg. 1(2))

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