

SCHEDULES

[^{F1}SCHEDULE 9ZE

DISTANCE SELLING OF GOODS IMPORTED TO 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 2

REGISTRATION

Cancellation of registration

- 9 The Commissioners must cancel the registration of a person (“P”) under the IOSS scheme if—
- (a) P has ceased to make, or no longer intends to make, qualifying supplies of goods and has notified the Commissioners of that fact,
 - (b) the Commissioners otherwise determine that P has ceased to make, or no longer intends to make, such supplies,
 - (c) P has ceased to satisfy any of the other conditions for registration in paragraph 4 and has notified the Commissioners of that fact,
 - (d) the Commissioners otherwise determine that P has ceased to satisfy any of those conditions,
 - (e) the Commissioners determine that P has persistently failed to comply with P’s obligations in or under this Schedule or the Implementing Regulation, or
 - (f) any of the circumstances described in Article 369r(3)(a) to (e) of the VAT Directive occur in relation to P.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross
Heading: Cancellation of registration.