

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Availability of records : persons registered under the IOSS scheme. (See end of Document for details)

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 3

LIABILITY, RETURNS, PAYMENT ETC

Availability of records [^{F2}: persons registered under the IOSS scheme]

Textual Amendments

- F2** Words in Sch. 9ZE para. 14 heading inserted (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **10(2)**

- 14 (1) A person (“P”) who is registered under the IOSS scheme must [^{F3}keep and] make available to the Commissioners, on request, ^{F4}... obligatory records ^{F5}....
- (2) The records must be made available by electronic means.
- (3) In sub-paragraph (1) “obligatory records” means records [^{F6}, of transactions entered into by P covered by the scheme, containing the information referred to in Article 63c(2) of the Implementing Regulation.]]

Textual Amendments

- F3** Words in Sch. 9ZE para. 14(1) inserted (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **10(3)(a)**
- F4** Word in Sch. 9ZE para. 14(1) omitted (1.12.2021) by virtue of The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **10(3)(b)**
- F5** Words in Sch. 9ZE para. 14(1) omitted (1.12.2021) by virtue of The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **10(3)(c)**
- F6** Words in Sch. 9ZE para. 14(3) substituted (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **10(4)**

Changes to legislation:

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Heading: Availability of records : persons registered under the IOSS scheme.