

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Default surcharge: exceptions for reasonable excuse etc. (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

^{F1}PART 4

COLLECTION ETC OF UK VAT

Default surcharge: exceptions for reasonable excuse etc

^{F23}]

Textual Amendments

- F2** Sch. 9ZE paras. 20-24 omitted (1.3.2024) by virtue of [The Value Added Tax \(Distance Selling\) \(Amendments\) Regulations 2024 \(S.I. 2024/128\)](#), regs. 1(1), **5(4)** (with reg. 1(2))

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