
STATUTORY INSTRUMENTS

2021 No. 1164

**The Value Added Tax (Distance Selling and
Miscellaneous Amendments) Regulations 2021**

PART 1

Amendments to the Value Added Tax Act 1994

Amendments to Schedule 9ZE to the Value Added Tax Act 1994

14.—(1) Paragraph 37 (no import VAT chargeable on qualifying supplies of goods) is amended as follows.

(2) The existing text becomes sub-paragraph (1).

(3) In the opening words of that sub-paragraph, after “Great Britain” insert “or the Isle of Man”.

(4) In paragraph (a) of that sub-paragraph, after “that importation” insert “or removal”.

(5) In paragraph (b) of that sub-paragraph, for “registered under the IOSS scheme” substitute “a participant in a special scheme”.

(6) After that sub-paragraph insert—

“(2) The Commissioners may by means of a notice published by them make provision about the procedures that must be followed or the conditions that must be complied with to satisfy them that an importation or removal falls within sub-paragraph (1)(1).”.

(1) A public notice made under paragraph 37(2) of Schedule 9ZE to the Value Added Tax Act 1994 will be made available on the www.gov.uk website as described in that link. Free of charge hard copies will be available on request from the HMRC helpline on 0300 200 3700 (+44 2920 501 2621 for outside the UK requests) or by writing to— BT VAT, HM Revenue and Customs, BX9 1WR, United Kingdom.