
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 9ZD to the Value Added Tax Act 1994

- 6.**—(1) Paragraph 14 (availability of records) is amended as follows.
- (2) In sub-paragraph (1)—
- (a) after “must” insert “keep and”;
 - (b) omit “any”;
 - (c) omit the words from “P is keeping” to the end.
- (3) In sub-paragraph (3), for the words from “kept in accordance” to the end substitute “, of transactions entered into by P covered by the scheme, containing the information referred to in Article 63c(1) of the Implementing Regulation⁽¹⁾.”.

⁽¹⁾ The “Implementing Regulation” is defined in paragraph 38(1) of Schedule 9ZD as meaning Council Implementing Regulation (EU) No 282/2011. (OJ L 77, 23.3.2011, p. 1-22, as last amended by Commission Implementing Regulation (EU) 2020/1112 of 20 July 2020 (OJ L 244, 29.7.2020, p. 9-10)).