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STATUTORY INSTRUMENTS

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**2022 No. 226**

**The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022**

**PART 1**

**Amendments to VATA**

**Amendments to Schedule 9ZD to VATA**

**15.**—(1) Paragraph 33 (increase or decrease in consideration for a supply) is amended as follows.

(2) In the heading, at the end insert “: cases outside Article 61 of the Implementing Regulation(1)”.

(3) In sub-paragraph (1)—

(a) in paragraph (a), after “makes” insert “an OSS scheme return or”;

(b) in paragraph (b), for “return has been made” substitute “end of the period during which the person is entitled under Article 61 of the Implementing Regulation to amend their return”.

(4) For sub-paragraph (2) substitute—

“(2) The person must, in the tax period in which the increase or decrease is accounted for in the person’s business accounts, notify the Commissioners of the adjustment needed to the figures in the OSS scheme return or non-UK return (as the case may be) because of the increase or decrease.”.

(5) In sub-paragraph (3), for the words before paragraph (a) substitute “Where the change to which a notice under sub-paragraph (2) relates is an increase in the consideration for a supply, the person must pay to the Commissioners the difference between—”.

(6) In sub-paragraph (4)—

(a) for “UK supply” substitute “supply”;

(b) before “VAT” in both places it occurs insert “UK”.

(7) In sub-paragraph (5)—

(a) in paragraph (a), for “sub-paragraph (2)(b)” substitute “sub-paragraph (2)”;

(b) in paragraph (b) omit “in a case within sub-paragraph (2)(b)”.

(8) Omit sub-paragraph (6).

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(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)).