
STATUTORY INSTRUMENTS

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 9ZE to VATA

17. In paragraph 16 (assessments: general modifications of section 73), in sub-paragraph (1)—
- (a) omit the “and” at the end of paragraph (a);
 - (b) after paragraph (b) insert—
 - “, and
 - (c) references in that section to a VAT credit included a repayment to persons who are not taxable persons of an amount of VAT paid under and in accordance with this Schedule.”.