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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**

5. In Part 3 (liability, returns, payment etc), after paragraph 15 insert—

**“Persons registered under the OSS scheme who are also registered under this Act**

**15A.—(1)** A person (“P”) who—

- (a) is registered under the OSS scheme, and
- (b) is also registered, or required to be registered, under this Act,

is not required to discharge any obligation placed on them as a taxable person, to the extent that the obligation relates to a scheme supply treated as made in the United Kingdom.

(2) The reference in sub-paragraph (1) to an obligation placed on P as a taxable person is to an obligation—

- (a) to which P is subject under or by virtue of this Act, and
- (b) to which P would not be subject if P was neither registered nor required to be registered under this Act.

(3) This paragraph does not prevent P claiming, in reliance on section 25(2) (deduction of input tax from output tax by a taxable person), a credit for input tax incurred on scheme supplies treated as made in the United Kingdom.”.