
STATUTORY INSTRUMENTS

2021 No. 1164

VALUE ADDED TAX

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

| | |
|---------------------------------|------------------------------|
| | <i>at 11.15 a.m. on 25th</i> |
| <i>Made</i> - - - - | <i>October 2021</i> |
| <i>Laid before the House of</i> | <i>at 4.00 p.m. on 25th</i> |
| <i>Commons</i> - - | <i>October 2021</i> |
| <i>Coming into force</i> | <i>1st December 2021</i> |

**THE VALUE ADDED TAX (DISTANCE SELLING AND
MISCELLANEOUS AMENDMENTS) REGULATIONS 2021**

1. Citation and Commencement

PART 1

Amendments to the Value Added Tax Act 1994

2. Amendments to Schedule 9ZD to the Value Added Tax Act 1994
3. In paragraph 2 (“scheme supply”) omit “(and references to a...
4. In paragraph 4(3) (persons who may be registered) omit “otherwise”....
5. (1) Paragraph 10 (liability to pay non-UK VAT to Commissioners)...
6. (1) Paragraph 14 (availability of records) is amended as follows....
7. In Part 4 (persons registered under non-UK special accounting schemes),...
8. Amendments to Schedule 9ZE to the Value Added Tax Act 1994
9. In paragraph 10 (liability to pay VAT to Commissioners) omit...
10. (1) Paragraph 14 (availability of records) is amended as follows....
11. In Part 4 (collection etc of UK VAT), after paragraph...
12. In paragraph 34(3) (registration under this Act)—
13. After paragraph 36 insert— No VAT chargeable on supplies by...
14. (1) Paragraph 37 (no import VAT chargeable on qualifying supplies...
15. In paragraph 38(2)(c) (time and place of supply of goods)...
16. (1) Paragraph 39 (place of supply of goods: supplies facilitated...
17. In paragraph 41(1) (refund of UK VAT), for “person registered...
18. In paragraph 43(1) (interpretation), in the definition of “special scheme”,...
19. Amendments to Schedule 9ZF to the Value Added Tax Act 1994
20. After paragraph 1 insert— Section 3 (taxable persons and registration) has effect as if,...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

21. Omit paragraph 2.
22. In paragraph 7, in inserted sub-paragraph (1A) for “registered under”...

PART 2

Amendments to secondary legislation

23. Amendments to the Value Added Tax Regulations 1995
24. In regulation 133AD omit paragraph (c).
25. In regulation 133B(3), for “regulation 9” substitute “regulation 2”.
26. In regulation 145J(3), before “paragraph 38(6)” insert “or”.
27. Amendments to the Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020
28. In regulation 6(2), for “the person who causes” to the...
29. In regulation 6A(2), for “the person who causes” to the...
30. In regulation 19(3)(a), after “Great Britain”, in both places it...
31. In regulation 22(2)— (a) omit the “or” at the end...
32. Miscellaneous amendments to other secondary legislation
33. In article 2(b) of the Value Added Tax (Treatment of...
34. In article 12(3)(b)(ii) of the Value Added Tax (Special Provisions)...
35. Omit regulations 5 to 8 of the Finance Act 2021,...

PART 3

Saving provision

36. Any notice published under regulation 8 of the Finance Act...
Signature
Explanatory Note