
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 9ZE to the Value Added Tax Act 1994

- 10.**—(1) Paragraph 14 (availability of records) is amended as follows.
- (2) In the heading, at the end insert “: persons registered under the IOSS scheme”.
- (3) In sub-paragraph (1)—
- (a) after “must” insert “keep and”;
 - (b) omit “any”;
 - (c) omit the words from “P is keeping” to the end.
- (4) 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(2) of the Implementing Regulation⁽¹⁾”.

(1) The “Implementing Regulation” is defined in paragraph 43(1) of Schedule 9ZE as meaning Council Implementing [Regulation \(EU\) No 282/2011](#).