
STATUTORY INSTRUMENTS

2021 No. 1165

**The Value Added Tax (Distance Selling and
Miscellaneous Amendments No. 2) Regulations 2021**

Amendments to Schedule 9ZC to the Value Added Tax Act 1994

7.—(1) In Schedule 9ZC to the Value Added Tax Act 1994⁽¹⁾ (online sales by overseas persons and low value importations: modifications relating to the Northern Ireland Protocol), in paragraph 1B, inserted section 5B (supplies of goods in Northern Ireland facilitated by online marketplaces: deemed supply) is amended as follows.

- (2) In subsection (1)(c), for “IOSS” substitute “special”.
- (3) In subsection (3)—
 - (a) in the words before paragraph (a), for “IOSS” substitute “special”;
 - (b) in paragraph (c), for “registered under” substitute “a participant in a special scheme within the meaning of”.
- (4) In subsection (4)—
 - (a) in the words before paragraph (a), for “IOSS” substitute “special”;
 - (b) in paragraph (b) after “Great Britain” insert “or the Isle of Man”.
- (5) In subsection (6)(a) after “Great Britain” insert “or the Isle of Man”.

(1) Schedule 9ZC was inserted by Part 2 of Schedule 3 to the Taxation (Post-Transition Period) Act 2020 and paragraph 1B was inserted into that Schedule by Part 4 of Schedule 18 to the Finance Act 2021.