

---

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**

**18.** In paragraph 19 (deemed amendments of relevant non-UK returns), in the heading, for “non-UK returns” substitute “special scheme returns”.