
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 9ZD to VATA

4. In Part 1 (introduction), in paragraph 1 (overview)—
 - (a) in paragraph (b), for “schemes in member States that correspond to the OSS scheme” substitute “a non-UK scheme”;
 - (b) in paragraph (c), for “non-UK VAT in relation to such corresponding schemes” substitute “UK VAT”.