

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 9ZD

Section 40A

DISTANCE SELLING OF GOODS FROM NORTHERN IRELAND: SPECIAL ACCOUNTING SCHEME

Textual Amendments

- F1** Schs. 9ZD-9ZF inserted (10.6.2021 for specified purposes, 1.7.2021 for specified purposes, 1.3.2024 for specified purposes) by [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), [Sch. 18 para. 6](#); [S.I. 2021/770](#), regs. 3, 4 (with regs. 5-7); [S.I. 2024/130](#), regs. 3, 4

PART 1

INTRODUCTION

Overview

- 1 In this Schedule—
- (a) Parts 2 and 3 establish a special accounting scheme (the One Stop Shop scheme, referred to in this Schedule as the “OSS scheme”) which may be used by persons making intra-Community distance sales of goods from Northern Ireland to member States;
 - (b) Part 4 is about persons participating in [^{F2}a non-UK scheme];
 - (c) Part 5 is about the collection of [^{F3}UK VAT];
 - (d) Part 6 is about appeals;
 - (e) Part 7 contains definitions.

Textual Amendments

- F2** Words in [Sch. 9ZD para. 1\(b\)](#) substituted (1.4.2022) by [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, [4\(a\)](#)
- F3** Words in [Sch. 9ZD para. 1\(c\)](#) substituted (1.4.2022) by [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, [4\(b\)](#)

“Scheme supply”

- 2 For the purposes of this Schedule, “scheme supply” means a supply of goods that would be an “intra-Community distance sale of goods” within the meaning given by Article 14(4) of the VAT Directive if references in that Article to a “Member State” were read as if they included a reference to Northern Ireland ^{F4}....

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

Textual Amendments

- F4** Words in [Sch. 9ZD para. 2](#) omitted (1.12.2021) by virtue of [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1164\)](#), regs. 1, 3

PART 2

REGISTRATION

The register

- 3 Persons registered under the OSS scheme are to be registered in a single register kept by the Commissioners for the purposes of the scheme.

Persons who may be registered

- 4 (1) A person (“P”) may register under the OSS scheme if—
- (a) P makes or intends to make one or more scheme supplies in the course of a business that P carries on,
 - (b) one of the following applies—
 - (i) P's business is established in Northern Ireland,
 - (ii) P's business is not established in Northern Ireland or a member State but P has a fixed establishment in Northern Ireland, or
 - (iii) P's business is not established in Northern Ireland or a member State and P does not have a fixed establishment in Northern Ireland, but P makes or intends to make scheme supplies from Northern Ireland to a member State and does not have a fixed establishment in a member State, and
 - (c) P is not barred from registering by—
 - (i) sub-paragraph (2),
 - (ii) the second or third paragraph of Article 369a(2) of the VAT Directive, or
 - (iii) any provision of the Implementing Regulation.
- (2) P may not be registered under the OSS scheme if they are a participant in a non-UK scheme (see para 38(1)).
- (3) P must register under the OSS scheme if P intends to account for VAT on scheme supplies even if P is ^{F5}... registered under this Act.

Textual Amendments

- F5** Word in [Sch. 9ZD para. 4\(3\)](#) omitted (1.12.2021) by virtue of [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1164\)](#), regs. 1, 4

Becoming registered

- 5 (1) The Commissioners must register a person (“P”) under the OSS scheme if P—

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

- (a) satisfies them that the requirements for registration are met (see paragraph 4), and
 - (b) makes a request in accordance with this paragraph (a “registration request”).
- (2) A registration request must state—
- (a) P's name and postal and electronic addresses (including any websites),
 - (b) whether or not P has begun to make scheme supplies and (if so) the date on which P began to do so, and
 - (c) whether or not P has previously been identified under a non-UK scheme and (if so) the date on which P was first identified under the scheme concerned.
- (3) A registration request must—
- (a) contain any further information, and any declaration about its contents, that the Commissioners may by regulations require, and
 - (b) be made by such electronic means, and in such manner, as the Commissioners may direct (by means of a notice published by them or otherwise) or may by regulations require.

Date on which registration takes effect

- 6 Where a person (“P”) is registered under this Schedule, P's registration takes effect on the date determined in accordance with Article 57d of the Implementing Regulation.

Further provision about registration

- 7 The Commissioners may, by means of a notice published by them, make further provision about registration under this Schedule.

Notification of changes etc

- 8 (1) A person (“P”) registered under the OSS scheme must inform the Commissioners of the date when P first makes scheme supplies (unless P has already given the Commissioners that information under paragraph 5(2)(b)).
- (2) That information, and any information P is required to give under Article 57h of the Implementing Regulation (notification of certain changes), must be communicated by such electronic means, and in such manner, as the Commissioners may direct (by means of a notice published by them or otherwise) or may by regulations require.

Cancellation of registration

- 9 The Commissioners must cancel the registration of a person (“P”) under the OSS scheme if—
- (a) P has ceased to make, or no longer intends to make, scheme supplies and has notified the Commissioners of that fact;
 - (b) the Commissioners otherwise determine that P has ceased to make, or no longer intends to make, such supplies;
 - (c) P has ceased to satisfy any of the other requirements for registration in paragraph 4(1) and has notified the Commissioners of that fact,
 - (d) the Commissioners otherwise determine that P has ceased to satisfy any of those conditions, or

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

- (e) the Commissioners determine that P has persistently failed to comply with P's obligations in or under this Schedule or the Implementing Regulation.

PART 3

LIABILITY, RETURNS, PAYMENT ETC

Liability to pay^{F6} ... VAT to Commissioners

Textual Amendments

F6 Word in Sch. 9ZD para. 10 heading omitted (1.12.2021) by virtue of [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1164\)](#), regs. 1, **5(2)**

- 10 (1) This paragraph applies where a person (“P”)—
- (a) makes a scheme supply, and
 - (b) is registered under the OSS scheme when the supply is made.
- (2) P is liable to pay to the Commissioners the gross amount of VAT on the supply.
- [^{F7}(3) The gross amount of VAT on the supply is determined in accordance with subparagraphs (4) and (5), without any deduction of VAT pursuant to Article 168 of the VAT Directive.
- (4) If the supply is treated as made in the United Kingdom, the amount is the amount of VAT that would be charged on the supply on the assumption for all purposes of this Act relating to the determination of—
- (a) whether or not VAT is chargeable under this Act on the supply,
 - (b) how much VAT is chargeable under this Act on the supply, and
 - (c) any other matter that the Commissioners may specify by regulations, that P is registered under this Act.
- (5) If the supply is treated as made in a member State, the amount is the amount of VAT charged on the supply in accordance with the law of that member State.]

Textual Amendments

F7 Sch. 9ZD para. 10(3)-(5) substituted for Sch. 9ZD para. 10(3) (1.12.2021) by [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1164\)](#), regs. 1, **5(3)**

OSS scheme returns

- 11 (1) A person (“P”) who is or has been registered under the OSS scheme must submit a return (an “OSS scheme return”) to the Commissioners for each reporting period.
- (2) Each quarter for the whole or part of which P is registered under the OSS scheme is a “reporting period” for P.

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

OSS scheme returns: further requirements

- 12 (1) An OSS scheme return is to be made out in sterling.
- (2) Any conversion from one currency into another for the purposes of sub-paragraph (1) is to be made using the exchange rates published by the European Central Bank—
- (a) for the last day of the reporting period to which the OSS scheme return relates, or
 - (b) if no such rate is published for that day, for the next day for which such a rate is published.
- (3) An OSS scheme return—
- (a) must be submitted to the Commissioners before the end of the month following the month in which the last day of the reporting period to which it relates falls;
 - (b) must be submitted by such electronic means, and in such form and manner, as the Commissioners may direct (by means of a notice published by them or otherwise) or may by regulations require.

Payment

- 13 (1) A person who is required to submit an OSS scheme return must pay, by the deadline for submitting the return, the amounts required in accordance with paragraph 10 in respect of scheme supplies made in the reporting period to which the return relates.
- (2) A payment under this paragraph must be made in such manner as the Commissioners may direct (by means of a notice published by them or otherwise) or may by regulations require.

Availability of records

- 14 (1) A person (“P”) who is registered under the OSS scheme must [^{F8}keep and] make available to the Commissioners, on request, ^{F9}... obligatory records ^{F10}....
- (2) The records must be made available by electronic means.
- (3) In sub-paragraph (1) “obligatory records” means records [^{F11}, of transactions entered into by P covered by the scheme, containing the information referred to in Article 63c(1) of the Implementing Regulation.]

Textual Amendments

- F8** Words in Sch. 9ZD para. 14(1) inserted (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **6(2)(a)**
- F9** Word in Sch. 9ZD para. 14(1) omitted (1.12.2021) by virtue of The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **6(2)(b)**
- F10** Words in Sch. 9ZD para. 14(1) omitted (1.12.2021) by virtue of The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **6(2)(c)**
- F11** Words in Sch. 9ZD para. 14(3) substituted (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **6(3)**

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

Amounts required to be paid to member States

- 15 Section 44 of the Commissioners for Revenue and Customs Act 2005 (requirement to pay receipts into the Consolidated Fund) does not apply to any money received for or on account of VAT that is required to be paid to a member State under Article 46 of Council Regulation (EU) No 904/2010.

f^{F12}Persons registered under the OSS scheme who are also registered under this Act

Textual Amendments

F12 Sch. 9ZD para. 15A inserted (1.4.2022) by [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, 5

- 15A. (1) A person (“P”) who—
- (a) is registered under the OSS scheme, and
 - (b) is also registered, or required to be registered, under this Act,
- is not required to discharge any obligation placed on them as a taxable person, to the extent that the obligation relates to a scheme supply treated as made in the United Kingdom.
- (2) The reference in sub-paragraph (1) to an obligation placed on P as a taxable person is to an obligation—
- (a) to which P is subject under or by virtue of this Act, and
 - (b) to which P would not be subject if P was neither registered nor required to be registered under this Act.
- (3) This paragraph does not prevent P claiming, in reliance on section 25(2) (deduction of input tax from output tax by a taxable person), a credit for input tax incurred on scheme supplies treated as made in the United Kingdom.]

PART 4

PERSONS REGISTERED UNDER NON-UK SPECIAL ACCOUNTING SCHEMES

Meaning of “a non-UK scheme”

- 16 (1) In this Schedule “a non-UK scheme” means any provision of the law of a member State which implements Section 3 of Chapter 6 of Title XII of the VAT Directive.
- (2) In relation to a non-UK scheme, references to the “administering member State” are to the member State under whose law the scheme is established.

Exemption from requirement to register under this Act

- 17 (1) A participant in a non-UK scheme is not required to be registered under this Act by virtue of making scheme supplies in respect of which the participant is required to make returns under that other scheme.
- (2) Sub-paragraph (1) overrides any contrary provision in this Act.

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

- (3) Where a participant in a non-UK scheme who is not registered under this Act (“the unregistered person”) makes relevant supplies, it is to be assumed for all purposes of this Act relating to the determination of—
- (a) whether or not VAT is chargeable under this Act on those supplies,
 - (b) how much VAT is chargeable under this Act on those supplies,
 - (c) the time at which those supplies are treated as taking place, and
 - (d) any other matter that the Commissioners may specify by regulations,
- that the unregistered person is registered under this Act.
- (4) Scheme supplies made by the unregistered person are “relevant supplies” if—
- (a) the value of the supplies must be accounted for in a return required to be made by the unregistered person under a non-UK scheme, and
 - (b) the supplies are treated as made in the United Kingdom.

De-registration

- 18 (1) Sub-paragraph (2) applies where a person (“P”) who is registered under Schedule 1A or Part 9 of Schedule 9ZA—
- (a) satisfies the Commissioners that P intends to apply for identification under a non-UK scheme, and
 - (b) asks the Commissioners to cancel P's registration under Schedule 1A or Part 9 of Schedule 9ZA (as the case may be).
- (2) The Commissioners may cancel P's registration under Schedule 1A or Part 9 of Schedule 9ZA (as the case may be) with effect from—
- (a) the day on which the request is made, or
 - (b) a later date agreed between P and the Commissioners.

Scheme participants who are also registered under this Act

- 19 (1) A person (“P”) who—
- (a) is a participant in a non-UK scheme, and
 - (b) is also registered, or required to be registered, under this Act,
- is not required to discharge any obligation placed on them as a taxable person, to the extent that the obligation relates to relevant supplies.
- (2) The reference in sub-paragraph (1) to an obligation placed on P as a taxable person is to an obligation—
- (a) to which P is subject under or by virtue of this Act, and
 - (b) to which P would not be subject if P was neither registered nor required to be registered under this Act.
- (3) A supply made by a participant in a non-UK scheme is a “relevant supply” if—
- (a) the value of the supply must be accounted for in a return required to be made by the participant under that scheme, and
 - (b) the supply is treated as made in the United Kingdom.
- (4) The Commissioners may by regulations specify cases in relation to which sub-paragraph (1) is not to apply.

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

- (5) In section 25(2) (deduction of input tax from output tax by a taxable person) the reference to output tax that is due from the taxable person does not include any VAT that the taxable person is liable under a non-UK scheme to pay to the tax authorities for the administering member State.

Value of supplies to connected persons

- 20 In paragraph 1 of Schedule 6 (valuation: supply to connected person at less than market value) the reference to a supply made by a taxable person is to be read as including a scheme supply that is made by a participant in a non-UK scheme (and is treated as made in the United Kingdom).

Refund of VAT on supplies of goods and services supplied to scheme participant

- 21 The power of the Commissioners to make regulations under section 39 (repayment of VAT to those in business overseas) includes power to make provision for giving effect to the second sentence of Article 369j of the VAT Directive (which provides for VAT on certain supplies to participants in special accounting schemes to be refunded in accordance with Directive [2008/9/EC](#)).

[^{F13}Availability of records

Textual Amendments

F13 Sch. 9ZD para. 21A and cross-heading inserted (1.12.2021) by [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1164\)](#), regs. 1, 7

- 21A. (1) A person (“P”) who is a participant in a non-UK special scheme must keep and make available to the Commissioners, on request, obligatory records.
- (2) The records must be made available by electronic means.
- (3) In sub-paragraph (1) “obligatory records” means records, of transactions entered into by P covered by the scheme, containing the information referred to in Article 63c(1) of the Implementing Regulation.]

PART 5

COLLECTION OF ^{F14}...UK VAT

Textual Amendments

F14 Word in [Sch. 9ZD Pt. 5](#) heading omitted (1.4.2022) by virtue of [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, 7

Assessments: general modifications of section 73

- 22 (1) For the purposes of this Schedule, section 73 (failure to make returns etc) is to be read as if—

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

- (a) the reference in subsection (1) of that section to returns required under this Act included relevant non-UK returns, ^{F15} ...
 - (b) references in that section to a prescribed accounting period included a tax period ^{F16}, and
 - (c) references in that section to a VAT credit included a repayment to persons who are not taxable persons of an amount of VAT paid under and in accordance with this Schedule.]
- (2) See also the modifications in paragraph 23.
- (3) In this Schedule “relevant non-UK return” means a non-UK return (see paragraph 38(1)) that is required to be made (wholly or partly) in respect of scheme supplies that are treated as made in the United Kingdom.

Textual Amendments

- F15** Word in *Sch. 9ZD para. 22(1)(a)* omitted (1.4.2022) by virtue of *The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226)*, regs. 1, **8(a)**
- F16** *Sch. 9ZD para. 22(1)(c)* and word inserted (1.4.2022) by *The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226)*, regs. 1, **8(b)**

Assessments in connection with increase in consideration: modifications

- 23 (1) Sub-paragraphs (2) to (4) make modifications of sections 73 and 76 which—
- (a) have effect for the purposes of this Schedule, and
 - (b) are in addition to any other modifications of those sections made by this Schedule.
- (2) Section 73 has effect as if, after subsection (3), there were inserted—
- “(3A) Where a person has failed to make an amendment or notification that the person is required to make under paragraph 33 of Schedule 9ZD in respect of an increase in the consideration for a UK supply (as defined in paragraph 33(7)), the Commissioners may assess the amount of VAT due from the person as a result of the increase to the best of their judgement and notify it to the person.
- (3B) An assessment under subsection (3A)—
- (a) is of VAT due for the tax period mentioned in paragraph 33(1)(a) of Schedule 9ZD;
 - (b) must be made within the time limits provided for in section 77, and must not be made after the end of the period of—
 - (i) 2 years after the end of the tax period referred to in paragraph 33(1)(a) of Schedule 9ZD, or if later,
 - (ii) one year after evidence of facts sufficient in the opinion of the Commissioners to justify making the assessment comes to their knowledge.
- (3C) Subject to section 77, where further evidence such as is mentioned in subsection (3B)(b)(ii) comes to the Commissioners' knowledge after they

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

have made an assessment under subsection (3A), another assessment may be made under that subsection, in addition to any earlier assessment.”

- (3) The reference in section 73(9) to subsection (1) of that section is taken to include a reference to section 73(3A) (treated as inserted by sub-paragraph (2)).
- (4) Section 76 (assessment of amounts due by way of penalty, interest or surcharge) is to be read as if the reference in subsection (5) of that section to section 73(1) included a reference to section 73(3A) (treated as inserted by sub-paragraph (2)).

Assessments: consequential modifications

- 24 References to prescribed accounting periods in the following provisions are to be read in accordance with the modifications made by paragraphs 22 and 23—
- (a) section 74 (interest on VAT recovered or recoverable by assessment);
 - (b) section 76 (assessment of amounts due by way of penalty, interest or surcharge);
 - (c) section 77 (assessments: time limits etc).

Deemed amendments of^{F17}... returns

Textual Amendments

F17 Words in Sch. 9ZD para. 25 heading omitted (1.4.2022) by virtue of [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, **9(2)**

- 25 (1) Where a person who has made [^{F18}an OSS scheme return or] a relevant non-UK return makes a claim under paragraph 31(7)(b) (overpayments) in relation to an error in the return, the ^{F19}... return is taken for the purposes of this Act to have been amended by the information in the claim.
- (2) Where a person who has made [^{F20}an OSS scheme return or] a relevant non-UK return gives the Commissioners a notice relating to the return under [^{F21}paragraph 33(2)] (increase or decrease in consideration), the ^{F22}... return is taken for the purposes of this Act to have been amended by that information.
- (3) Where (in a case not falling within sub-paragraph (1) or (2)) a person who has made [^{F23}an OSS scheme return or] a relevant non-UK return notifies the Commissioners ^{F24}... of a change that needs to be made to the return to correct an error, or rectify an omission, in it, the ^{F25}... return is taken for the purposes of this Act to have been amended by that information.

Textual Amendments

F18 Words in Sch. 9ZD para. 25(1) inserted (1.4.2022) by [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, **9(3)(a)**

F19 Words in Sch. 9ZD para. 25(1) omitted (1.4.2022) by virtue of [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, **9(3)(b)**

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

- F20** Words in Sch. 9ZD para. 25(2) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **9(4)(a)**
- F21** Words in Sch. 9ZD para. 25(2) substituted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **9(4)(b)**
- F22** Words in Sch. 9ZD para. 25(2) omitted (1.4.2022) by virtue of The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **9(4)(c)**
- F23** Words in Sch. 9ZD para. 25(3) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **9(5)(a)**
- F24** Words in Sch. 9ZD para. 25(3) omitted (1.4.2022) by virtue of The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **9(5)(b)**
- F25** Words in Sch. 9ZD para. 25(3) omitted (1.4.2022) by virtue of The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **9(5)(c)**

Interest on VAT: “reckonable date”

- 26 (1) Sub-paragraph (2) states the “reckonable date” for the purposes of section 74(1) and (2) for any case where an amount carrying interest under that section—
- (a) is an amount assessed under section 73(2) (refunds etc) [^{F26}in relation to an OSS scheme return or] in reliance on paragraph 22, or that could have been so assessed, and
 - (b) was correctly paid or credited to the person, but would not have been paid or credited to the person had the facts been as they later turn out to be.
- (2) The “reckonable date” is the first day after the end of the tax period in which the events occurred as a result of which the Commissioners were authorised to make the assessment (that was or could have been made) under section 73(2).
- (3) Sub-paragraph (4) states the “reckonable date” for any other case where an amount carrying interest under section 74 is assessed under section 74(1) or (2) [^{F27}in relation to an OSS scheme return or] in reliance on paragraph 22, or could have been so assessed.
- (4) The “reckonable date” is taken to be the latest date by which [^{F28}the OSS scheme return or] a non-UK return was required to be made for the tax period to which the amount assessed relates.
- (5) Where section 74(1) or (2) (interest on VAT recovered or recoverable by assessment) applies in relation to an amount assessed under section 73(3A) (treated as inserted by paragraph 23(2)), the “reckonable date” for the purposes of section 74(1) or (2) is taken to be the day after the end of the tax period referred to in paragraph 33(2).

Textual Amendments

- F26** Words in Sch. 9ZD para. 26(1)(a) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **10(2)**
- F27** Words in Sch. 9ZD para. 26(3) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **10(3)**
- F28** Words in Sch. 9ZD para. 26(4) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **10(4)**

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

Default surcharge: notice of special surcharge period

- 27 (1) A person who is required to make [^{F29}an OSS scheme return or] a relevant non-UK return for a tax period is regarded for the purposes of this paragraph and paragraph 28 as being in default in respect of that period if either—
- (a) conditions 1A and 2A are met, or
 - (b) conditions 1B and 2B are met,
- (but see also paragraph 29).
- (2) The conditions are as follows—
- (a) condition 1A is that [^{F30}the Commissioners or] the tax authorities for the administering member State [^{F31}(as the case may be)] have not received the return by the deadline for submitting it;
 - (b) condition 2A is that [^{F32}the Commissioners or] those tax authorities [^{F33}(as the case may be)] have, in accordance with Article 60a of the Implementing Regulation, issued a reminder of the obligation to submit the return;
 - (c) condition 1B is that, by the deadline for submitting the return, [^{F34}the Commissioners or] those tax authorities [^{F35}(as the case may be)] have received the return but have not received the amount of VAT shown on the return as payable by the person in respect of the tax period;
 - (d) condition 2B is that [^{F36}the Commissioners or] those tax authorities [^{F37}(as the case may be)] have, in accordance with Article 60a of the Implementing Regulation, issued a reminder of the VAT outstanding.
- (3) The Commissioners may serve on a person who is in default in respect of a tax period a notice (a “special surcharge liability notice”) specifying a period—
- (a) ending on the first anniversary of the last day of that tax period, and
 - (b) beginning on the date of the notice.
- (4) A period specified under sub-paragraph (3) is a “special surcharge period”.
- (5) If a special surcharge liability notice is served in respect of a tax period which ends on or before the day on which an existing special surcharge period ends, the special surcharge period specified in that notice must be expressed as a continuation of the existing special surcharge period (so that the existing period and its extension are regarded as a single special surcharge period).

Textual Amendments

- F29** Words in Sch. 9ZD para. 27(1) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **11(2)**
- F30** Words in Sch. 9ZD para. 27(2)(a) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **11(3)(a)(i)**
- F31** Words in Sch. 9ZD para. 27(2)(a) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **11(3)(a)(ii)**
- F32** Words in Sch. 9ZD para. 27(2)(b) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **11(3)(b)(i)**
- F33** Words in Sch. 9ZD para. 27(2)(b) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **11(3)(b)(ii)**
- F34** Words in Sch. 9ZD para. 27(2)(c) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **11(3)(c)(i)**

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

- F35** Words in Sch. 9ZD para. 27(2)(c) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **11(3)(c)(ii)**
- F36** Words in Sch. 9ZD para. 27(2)(d) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **11(3)(d)(i)**
- F37** Words in Sch. 9ZD para. 27(2)(d) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **11(3)(d)(ii)**

Further default after service of notice

- 28 (1) If a person on whom a special surcharge liability notice has been served—
- (a) is in default in respect of a tax period ending within the special surcharge period specified in (or extended by) that notice, and
 - (b) has outstanding special scheme VAT for that tax period,
- the person is to be liable to a surcharge of the amount given by sub-paragraph (2).
- (2) The surcharge is equal to whichever is the greater of—
- (a) £30, and
 - (b) the specified percentage of the person's outstanding special scheme VAT for the tax period.
- (3) The specified percentage depends on whether the tax period is the first, second or third etc period in respect of which the person is in default and has outstanding special scheme VAT, and is—
- (a) for the first such tax period, 2%;
 - (b) for the second such tax period, 5%;
 - (c) for the third such tax period, 10%;
 - (d) for each such tax period after the third, 15%.
- ^[F38](4) “Special scheme VAT”, in relation to a person, means VAT that the person is liable to pay in respect of scheme supplies treated as made in the United Kingdom to—
- (a) the Commissioners under this Schedule, or
 - (b) the tax authorities for the administering member State under a non-UK scheme.]
- (5) A person has “outstanding special scheme VAT” for a tax period if some or all of the special scheme VAT for which the person is liable in respect of that period has not been paid by the deadline for the person to submit ^[F39]an OSS scheme return or] a non-UK return for that period (and the amount unpaid is referred to in sub-paragraph (2) (b) as “the person's outstanding special scheme VAT” for the tax period).

Textual Amendments

- F38** Sch. 9ZD para. 28(4) substituted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **12(2)**
- F39** Words in Sch. 9ZD para. 28(5) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **12(3)**

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

Default surcharge: exceptions for reasonable excuse etc

- 29 (1) A person who would otherwise have been liable to a surcharge under paragraph 28(1) is not to be liable to the surcharge if the person satisfies the Commissioners or, on appeal, the tribunal that, in the case of a default which is material to the surcharge—
- (a) [^{F40}the OSS scheme return or] the non-UK return or, as the case may be, the VAT shown on that return, was despatched at such a time and in such manner that it was reasonable to expect that it would be received by [^{F41}the Commissioners or] the tax authorities for the administering member State [^{F42}(as the case may be)] within the appropriate time limit, or
 - (b) there is a reasonable excuse for the return or the VAT not having been so despatched.
- (2) Where sub-paragraph (1) applies to a person—
- (a) the person is treated as not having been in default in respect of the tax period in question, and
 - (b) accordingly, any special surcharge liability notice the service of which depended on that default is regarded as not having been served.
- (3) A default is “material” to a surcharge if—
- (a) it is the default which gives rise to the surcharge, under paragraph 28(1), or
 - (b) it is a default which was taken into account in the service of the special surcharge liability notice on which the surcharge depends and the person concerned has not previously been liable to a surcharge in respect of a tax period ending within the special surcharge period specified in or extended by that notice.
- (4) A default is left out of account for the purposes of paragraphs 27(3) and 28(1) if—
- (a) the conduct by virtue of which the person is in default is also conduct falling within section 69(1) (breaches of regulatory provisions), and
 - (b) by reason of that conduct the person concerned is assessed to a penalty under that section.
- (5) If the Commissioners, after consultation with the Treasury, so direct, a default in respect of a tax period specified in the direction is to be left out of account for the purposes of paragraphs 27(3) and 28(1).
- (6) Section 71(1) (meaning of “reasonable excuse”) applies for the purposes of this paragraph as it applies for the purposes of sections 59 to 70.

Textual Amendments

- F40** Words in Sch. 9ZD para. 29(1)(a) inserted (1.4.2022) by [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, **13(a)**
- F41** Words in Sch. 9ZD para. 29(1)(a) inserted (1.4.2022) by [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, **13(b)**
- F42** Words in Sch. 9ZD para. 29(1)(a) inserted (1.4.2022) by [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, **13(c)**

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

Interest in certain cases of official error

- 30 (1) Section 78 (interest in certain cases of official error) applies as follows in relation to a case where, due to an error on the part of the Commissioners—
- (a) a person has accounted under a non-UK scheme for an amount by way of UK VAT that was not UK VAT due from the person, and as a result the Commissioners are liable under paragraph 31 to pay (or repay) an amount to the person, ^{F43}...
 - (b) (in a case not falling within paragraph (a)), a person has paid, in accordance with an obligation under a non-UK scheme, an amount by way of UK VAT that was not UK VAT due from the person and which the Commissioners are in consequence liable to repay to the person ^{F44}, or
 - (c) a person has paid, in accordance with this Schedule, an amount by way of UK VAT that was not UK VAT due from the person and which the Commissioners are in consequence liable to repay to the person.]
- (2) Section 78 has effect as if the condition in section 78(1)(a) were met in relation to that person.
- ^{F45}(3) In the application of section 78 as a result of this paragraph, section 78(12)(b) is to be read as providing that—
- (a) in a case within sub-paragraph (1)(a) or (b), any reference in that section to a return is to a return required to be made under a non-UK scheme;
 - (b) in a case within sub-paragraph (1)(c), any reference in that section to a return is to a return required to be made under this Schedule.]
- (4) In section 78, as it applies as a result of this paragraph, “output tax” has the meaning that expression would have if the reference in section 24(2) to a “taxable person” were to a “person”.

Textual Amendments

- F43** Word in Sch. 9ZD para. 30(1)(a) omitted (1.4.2022) by virtue of [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, **14(2)(a)**
- F44** Sch. 9ZD para. 30(1)(c) and word inserted (1.4.2022) by [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, **14(2)(b)**
- F45** Sch. 9ZD para. 30(3) substituted (1.4.2022) by [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, **14(3)**

Overpayments

- 31 (1) A person may make a claim if the person—
- (a) has made a non-UK return for a tax period relating wholly or partly to scheme supplies treated as made in the United Kingdom,
 - (b) has accounted to the tax authorities for the administering member State for VAT in respect of those supplies, and
 - (c) in doing so has brought into account as UK VAT due to those authorities an amount (“the overpaid amount”) that was not UK VAT due to them.
- (2) A person may make a claim if the person has, as a participant in a non-UK scheme, paid (to the tax authorities for the administering member State or to

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

the Commissioners) an amount by way of UK VAT that was not UK VAT due (“the overpaid amount”), otherwise than in the circumstances mentioned in sub-paragraph (1)(c).

- (3) A person who is or has been a participant in a non-UK scheme may make a claim if the Commissioners—
- (a) have assessed the person to VAT for a tax period, and
 - (b) in doing so, have brought into account as VAT an amount (“the amount not due”) that was not VAT due.
- (4) Where a person makes a claim under sub-paragraph (1) or (2), the Commissioners must repay the overpaid amount to the person.
- (5) Where a person makes a claim under sub-paragraph (3), the Commissioners must credit the person with the amount not due.
- (6) Where—
- (a) as a result of a claim under sub-paragraph (3) an amount is to be credited to a person, and
 - (b) after setting any sums against that amount under or by virtue of this Act, some or all of the amount remains to the person's credit,
- the Commissioners must pay (or repay) to the person so much of the amount as remains to the person's credit.
- (7) The reference in sub-paragraph (1) to a claim is to a claim made—
- (a) by correcting, in accordance with Article 61 of the Implementing Regulation, the error in the non-UK return mentioned in sub-paragraph (1)(a), or
 - (b) (after the expiry of the period during which the non-UK return may be amended under Article 61) to the Commissioners.
- (8) Sub-paragraphs (1) and (2) do not require any amount to be repaid except to the extent that is required by Article 63 of the Implementing Regulation.

Overpayments: supplementary

- 32 (1) In section 80 (credit for, or repayment of, overstated or overpaid VAT), subsections (3) to (3C) (unjust enrichment) and (4A), (4C) and (6) (recovery by assessment of amounts wrongly credited) have effect as if—
- (a) a claim—
 - (i) under paragraph 31(1) were a claim under section 80(1),
 - (ii) under paragraph 31(2) were a claim under section 80(1B), and
 - (iii) under paragraph 31(3) were a claim under section 80(1A);
 - (b) references in that section to a prescribed accounting period included a tax period.
- (2) In section 80(3) to (3C), (4A), (4C) and (6), as modified by sub-paragraph (1), references to the crediting of amounts are to be read as including the payment of amounts.
- (3) The Commissioners are not liable to repay the overpaid amount on a claim made—
- (a) under paragraph 31(2), or
 - (b) as mentioned in paragraph 31(7)(b),
- if the claim is made more than 4 years after the relevant date.

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

- (4) On a claim made under paragraph 31(3), the Commissioners are not liable to credit the amount not due if the claim is made more than 4 years after the relevant date.
- (5) The “relevant date” is—
- (a) in the case of a claim under paragraph 31(1), the end of the tax period mentioned in paragraph 31(1)(a), except in the case of a claim resulting from an incorrect disclosure;
 - (b) in the case of a claim under paragraph 31(1) resulting from an incorrect disclosure, the end of the tax period in which the disclosure was made;
 - (c) in the case of a claim under paragraph 31(2), the date on which the payment was made;
 - (d) in the case of a claim under paragraph 31(3), the end of the quarter in which the assessment was made.
- (6) A person makes an “incorrect disclosure” where—
- (a) the person discloses to the tax authorities in question (whether the Commissioners or the tax authorities for the administering member State) that the person has not brought into account for a tax period an amount of UK VAT due for the period (“the disclosed amount”),
 - (b) the disclosure is made in a later tax period, and
 - (c) some or all of the disclosed amount is not in fact VAT due.

Increase or decrease in consideration for a supply ^[F46]: cases outside Article 61 of the Implementing Regulation]

Textual Amendments

F46 Words in [Sch. 9ZD para. 33](#) heading inserted (1.4.2022) by [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, **15(2)**

- 33 (1) This paragraph applies where—
- (a) a person makes ^[F47]an OSS scheme return or] a non-UK return for a tax period (“the affected tax period”) relating (wholly or partly) to a UK supply, and
 - (b) after the ^[F48]end of the period during which the person is entitled under Article 61 of the Implementing Regulation to amend their return] the amount of the consideration for the UK supply increases or decreases.
- ^[F49](2) The person must, in the tax period in which the increase or decrease is accounted for in the person’s business accounts, notify the Commissioners of the adjustment needed to the figures in the OSS scheme return or non-UK return (as the case may be) because of the increase or decrease.]
- (3) ^[F50]Where the change to which a notice under sub-paragraph (2) relates is an increase in the consideration for a supply, the person must pay to the Commissioners the difference between—]
- (a) the amount of VAT that was chargeable on the supply before the increase in consideration, and
 - (b) the amount of VAT that is chargeable in respect of the whole of the increased consideration for the supply.

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

- (4) Where the change to which an amendment or notice under sub-paragraph (2) relates is a decrease in the consideration for a [^{F51}supply], the amendment or notice has effect as a claim; and where a claim is made the Commissioners must repay any [^{F52}UK] VAT paid by the person that would not have been [^{F52}UK] VAT due from the person had the consideration for the supply always been the decreased amount.
- (5) The Commissioners may by regulations specify—
- (a) the latest time by which, and the form and manner in which, a claim or other notice under [^{F53}sub-paragraph (2)] must be given;
 - (b) the latest time by which, and the form in which, a payment under sub-paragraph (3) must be made ^{F54}....
- ^{F55}(6)
- (7) In this paragraph “UK supply” means a scheme supply that is treated as made in the United Kingdom.

Textual Amendments

- F47** Words in Sch. 9ZD para. 33(1)(a) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **15(3)(a)**
- F48** Words in Sch. 9ZD para. 33(1)(b) substituted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **15(3)(b)**
- F49** Sch. 9ZD para. 33(2) substituted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **15(4)**
- F50** Words in Sch. 9ZD para. 33(3) substituted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **15(5)**
- F51** Word in Sch. 9ZD para. 33(4) substituted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **15(6)(a)**
- F52** Word in Sch. 9ZD para. 33(4) substituted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **15(6)(b)**
- F53** Words in Sch. 9ZD para. 33(5)(a) substituted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **15(7)(a)**
- F54** Words in Sch. 9ZD para. 33(5)(b) omitted (1.4.2022) by virtue of The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **15(7)(b)**
- F55** Sch. 9ZD para. 33(6) omitted (1.4.2022) by virtue of The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **15(8)**

Bad debts

- 34 Where a participant in a non-UK scheme—
- (a) has submitted a non-UK return to the tax authorities for the administering member State, and
 - (b) amends the return to take account of the writing-off as a bad debt of the whole or part of the consideration for a scheme supply that is treated as made in the United Kingdom,
- the amending of the return may be treated as the making of a claim to the Commissioners for the purposes of section 36(2) (bad debts: claim for refund of VAT).

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

Penalties for errors: disclosure

- 35 Where a person corrects a non-UK return in a way that constitutes telling the tax authorities for the administering member State about—
- (a) an inaccuracy in the return,
 - (b) a supply of false information, or
 - (c) a withholding of information,
- the person is regarded as telling HMRC about that for the purposes of paragraph 9 of Schedule 24 to the Finance Act 2007.

Set-offs

- 36 Where a participant in a non-UK scheme is liable to pay UK VAT to the tax authorities for the administering member State in accordance with the scheme, the UK VAT is regarded for the purposes of section 130(6) of the Finance Act 2008 (set-off) as payable to the Commissioners.

PART 6

APPEALS

- 37 (1) An appeal lies to the tribunal with respect to any of the following—
- (a) a refusal to register a person under the OSS scheme;
 - (b) the cancellation of the registration of any person under the OSS scheme;
 - (c) a refusal to make a repayment under paragraph 31 (overpayments), or a decision by the Commissioners as to the amount of a repayment due under that provision;
 - (d) a refusal to make a repayment under paragraph 33(4) (decrease in consideration);
 - (e) any liability to a surcharge under paragraph 28 (default surcharge).
- (2) Part 5 of this Act (reviews and appeals), and any order or regulations under that Part, have effect as if an appeal under this paragraph were an appeal which lies to the tribunal under section 83(1) (but not under any particular paragraph of that subsection).
- (3) Where the Commissioners have made an assessment under section 73 in reliance on paragraph 22 or 23—
- (a) section 83(1)(p)(i): (appeals against assessments under section 73(1) etc) applies as if the relevant non-UK return were a return under this Act, and
 - (b) the references in section 84(3) and (5) to the matters mentioned in section 83(1)(p) are to be read accordingly.

PART 7

INTERPRETATION

- 38 (1) In this Schedule—
- “administering member State”, in relation to a non-UK scheme, has the meaning given by paragraph 16(2);

Status: Point in time view as at 09/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD. (See end of Document for details)

“the Implementing Regulation” means Council Implementing Regulation (EU) No 282/2011;

“non-UK return” means a return required to be made, for a tax period, under a non-UK scheme;

“non-UK scheme” has the meaning given by paragraph 16(1);

“OSS scheme” has the meaning given by paragraph 1(a);

“OSS scheme return” has the meaning given by paragraph 11(1);

“participant”, in relation to a non-UK scheme, means a person who is identified under that scheme;

“relevant non-UK return” has the meaning given by paragraph 22(3);

“reporting period” is to be read in accordance with paragraph 11(2);

“scheme supply” has the meaning given by paragraph 2;

“tax period” means a period for which a person is required to make a return under a non-UK scheme;

“UK VAT” means VAT in respect of scheme supplies treated as made in the United Kingdom;

“the VAT Directive” means Council Directive [2006/112/EC](#) of 28 November 2006 on the common system of value added tax.

- (2) In relation to a non-UK scheme (or a non-UK return), references in this Schedule to “the tax authorities” are to the tax authorities for the member State under whose law the scheme is established.
- (3) References in this Schedule to scheme supplies being “treated as made” in the United Kingdom are to their being treated as made in the United Kingdom by paragraph 29(1) of Schedule 9ZB.]

Status:

Point in time view as at 09/10/2023.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 9ZD.