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STATUTORY INSTRUMENTS

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**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**

**13.** After paragraph 36 insert—

*“No VAT chargeable on supplies by special scheme participants not registered for VAT*

**36A.** Where a person (“P”)—

- (a) has a business establishment, or some other fixed establishment, in the United Kingdom or the Isle of Man in relation to a business carried on by P,
- (b) makes a qualifying supply of goods that is treated as made in the United Kingdom,
- (c) is a participant in a special scheme when the supply is made, and
- (d) is not registered, or liable to be registered, under Schedule 1,

no VAT is chargeable on the supply under this Act.”.