
STATUTORY INSTRUMENTS

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 9ZD to the Value Added Tax Act 1994

2. Schedule 9ZD to the Value Added Tax Act 1994⁽¹⁾ (distance selling of goods from Northern Ireland: special accounting scheme) is amended as follows.

⁽¹⁾ Schedules 9ZD to 9ZF to the Value Added Tax Act 1994 were inserted by Schedule 18 to the Finance Act 2021.