
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

5.—(1) Paragraph 10 (liability to pay non-UK VAT to Commissioners) is amended as follows.

(2) In the heading omit “non-UK”.

(3) For sub-paragraph (3), substitute—

“(3) The gross amount of VAT on the supply is determined in accordance with sub-paragraphs (4) and (5), without any deduction of VAT pursuant to Article 168 of the VAT Directive⁽¹⁾.

(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.”.

(1) The “VAT Directive” is defined in paragraph 38(1) of Schedule 9ZD to the Value Added Tax Act 1994 as meaning Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax.