Status:	This is the	original	version	(as it was	originally made). This	
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STATUTORY INSTRUMENTS

2021 No. 1165

The Value Added Tax (Distance Selling and Miscellaneous Amendments No. 2) Regulations 2021

Amendments to Schedule 9ZA to the Value Added Tax Act 1994

- **3.** In paragraph 7(3) (identification of persons for the purposes of VAT in Northern Ireland), after paragraph (a) (but before the "or") insert—
 - "(aa) the person is registered under the OSS scheme or a participant in a non-UK scheme within the meaning of Schedule 9ZD,".