
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.”.