
STATUTORY INSTRUMENTS

2022 No. 226

The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022

PART 1

Amendments to VATA

Amendments to Schedule 9ZD to VATA

- 10.**—(1) Paragraph 26 (interest on VAT: “reckonable date”) is amended as follows.
- (2) In sub-paragraph (1), in paragraph (a), after “etc)” insert “in relation to an OSS scheme return or”.
- (3) In sub-paragraph (3), after “(2)” insert “in relation to an OSS scheme return or”.
- (4) In sub-paragraph (4), after “which” insert “the OSS scheme return or”.