
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

11.—(1) Paragraph 27 (default surcharge: notice of special surcharge period) is amended as follows.

(2) In sub-paragraph (1), in the words before paragraph (a), after “make” insert “an OSS scheme return or”.

(3) In sub-paragraph (2)—

(a) in paragraph (a)—

(i) after “is that” insert “the Commissioners or”;

(ii) after “member State” insert “(as the case may be)”;

(b) in paragraph (b)—

(i) after “is that” insert “the Commissioners or”;

(ii) after “authorities” insert “(as the case may be)”;

(c) in paragraph (c)—

(i) after “return,” insert “the Commissioners or”;

(ii) after “authorities” insert “(as the case may be)”;

(d) in paragraph (d)—

(i) after “is that” insert “the Commissioners or”;

(ii) after “authorities” insert “(as the case may be)”.