
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

- 12.**—(1) Paragraph 28 (further default after service of notice) is amended as follows.
- (2) For sub-paragraph (4) substitute—
- “ (4) “Special scheme VAT”, in relation to a person, means VAT that the person is liable to pay in respect of scheme supplies treated as made in the United Kingdom to—
- (a) the Commissioners under this Schedule, or
- (b) the tax authorities for the administering member State under a non-UK scheme.”.
- (3) In sub-paragraph (5), after “submit” insert “an OSS scheme return or”.