
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

13. In paragraph 29 (default surcharge: exceptions for reasonable excuse etc), in subparagraph (1), in paragraph (a)—

- (a) at the beginning insert “the OSS scheme return or”;
- (b) after “received by” insert “the Commissioners or”;
- (c) after “member State” insert “(as the case may be)”.