
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

- 14.**—(1) Paragraph 30 (interest in certain cases of official error) is amended as follows.
- (2) In sub-paragraph (1)—
- (a) omit the “or” at the end of paragraph (a);
 - (b) after paragraph (b) insert—
 - “, or
 - (c) a person has paid, in accordance with this Schedule, an amount by way of UK VAT that was not UK VAT due from the person and which the Commissioners are in consequence liable to repay to the person.”
- (3) For sub-paragraph (3) substitute—
- “(3) In the application of section 78 as a result of this paragraph, section 78(12)(b) is to be read as providing that—
- (a) in a case within sub-paragraph (1)(a) or (b), any reference in that section to a return is to a return required to be made under a non-UK scheme;
 - (b) in a case within sub-paragraph (1)(c), any reference in that section to a return is to a return required to be made under this Schedule.”