
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 9ZE to VATA

16. In Schedule 9ZE to VATA (distance selling of goods imported to Northern Ireland: special accounting scheme), Part 4 (collection etc of UK VAT) is amended in accordance with regulations 17 to 23.