
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

18. In paragraph 19 (deemed amendments of relevant non-UK returns), in the heading, for “non-UK returns” substitute “special scheme returns”.