Status:	This is the	original v	ersion (	as it was o	originally made). T	$\Gamma his$
item of	legislation	is currenti	lv onlv o	available i	in its original form	at.

# 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".