
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

19. In paragraph 20 (interest on VAT: “reckonable date”), in sub-paragraph (4), for “non-UK return” substitute “relevant special scheme return”.