
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

20. In paragraph 21 (default surcharge: notice of special surcharge period), in sub-paragraph (2)

- (a) in paragraph (a)—
 - (i) after “is that” insert “the Commissioners or”;
 - (ii) after “State” insert “(as the case may be)”;
- (b) in paragraph (b)—
 - (i) after “is that” insert “the Commissioners or”;
 - (ii) after “authorities” insert “(as the case may be)”;
- (c) in paragraph (c)—
 - (i) after “return,” insert “the Commissioners or”;
 - (ii) after “authorities” insert “(as the case may be)”;
- (d) in paragraph (d)—
 - (i) after “is that” insert “the Commissioners or”;
 - (ii) after “authorities” insert “(as the case may be)”.