
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

- 21.** In paragraph 22 (further default after service of notice), in sub-paragraph (4)—
- (a) after “pay to” insert “the Commissioners or”;
 - (b) after “State” insert “(as the case may be)”.