
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

22. In paragraph 23 (default surcharge: exceptions for reasonable excuse etc), in subparagraph (1), in paragraph (a)—

- (a) after “received by” insert “the Commissioners or”;
- (b) after “State” insert “(as the case may be)”.