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STATUTORY INSTRUMENTS

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**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 9ZF to VATA**

**25.**—(1) Part 1 (modifications of VATA) is amended as follows.

(2) For paragraph 5 (modifications of section 80) substitute—

“**5.**—(1) Section 80 (credit for, or repayment of, overstated or overpaid VAT) has effect subject to the following modifications.

(2) Subsection (7) has effect as if after “this section” there were inserted “(and paragraph 31 of Schedule 9ZD and paragraph 25 of Schedule 9ZE)”.

(3) That section has effect as if after subsection (7) there were inserted—

“(8) References in this section to output tax include references to UK VAT paid under and in accordance with Schedule 9ZD or 9ZE by a person who is registered under the OSS scheme or IOSS scheme (as the case may be) but who is not a taxable person.

(9) In subsection (8), “UK VAT”, the “OSS scheme” and the “IOSS scheme” have the same meanings as in Schedules 9ZD and 9ZE.

(10) References in this section to a prescribed accounting period include a tax period (within the meanings of Schedules 9ZD and 9ZE).”

(3) After paragraph 8 insert—

“**8A.** Schedule 11 (administration, collection and enforcement) has effect as if in paragraph 4 (power to require security and production of evidence), after sub-paragraph (1A) there were inserted—

“(1B) For the purposes of sub-paragraph (1A) “VAT credit” includes a repayment of an amount of VAT paid under and in accordance with Schedule 9ZD or 9ZE (the OSS and IOSS schemes).”