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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 9ZD to VATA**

4. In Part 1 (introduction), in paragraph 1 (overview)—
  - (a) in paragraph (b), for “schemes in member States that correspond to the OSS scheme” substitute “a non-UK scheme”;
  - (b) in paragraph (c), for “non-UK VAT in relation to such corresponding schemes” substitute “UK VAT”.