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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**

**8.** In paragraph 22 (assessments: general modifications of section 73 of VATA), in subparagraph (1)—

(a) omit the “and” at the end of paragraph (a);

(b) after paragraph (b) insert—

“, and

(c) references in that section to a VAT credit included a repayment to persons who are not taxable persons of an amount of VAT paid under and in accordance with this Schedule.”.