

SCHEDULES

[^{F1}SCHEDULE 9ZD

DISTANCE SELLING OF GOODS FROM NORTHERN IRELAND: SPECIAL ACCOUNTING SCHEME

Textual Amendments

- F1** Schs. 9ZD-9ZF inserted (10.6.2021 for specified purposes, 1.7.2021 for specified purposes) by Finance Act 2021 (c. 26), s. 95(6)(a), **Sch. 18 para. 6**; S.I. 2021/770, regs. 3, 4 (with regs. 5-7)

PART 3

LIABILITY, RETURNS, PAYMENT ETC

Liability to pay ^{F1}... VAT to Commissioners

Textual Amendments

- F1** Word in Sch. 9ZD para. 10 heading omitted (1.12.2021) by virtue of The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **5(2)**

- 10 (1) This paragraph applies where a person (“P”)—
- makes a scheme supply, and
 - is registered under the OSS scheme when the supply is made.
- (2) P is liable to pay to the Commissioners the gross amount of VAT on the supply.
- [^{F2}(3) The gross amount of VAT on the supply is determined in accordance with subparagraphs (4) and (5), without any deduction of VAT pursuant to Article 168 of the VAT Directive.
- (4) If the supply is treated as made in the United Kingdom, the amount is the amount of VAT that would be charged on the supply on the assumption for all purposes of this Act relating to the determination of—
- whether or not VAT is chargeable under this Act on the supply,
 - how much VAT is chargeable under this Act on the supply, and
 - any other matter that the Commissioners may specify by regulations,
- that P is registered under this Act.
- (5) If the supply is treated as made in a member State, the amount is the amount of VAT charged on the supply in accordance with the law of that member State.]]

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 10. (See end of Document for details)

Textual Amendments

- F2** Sch. 9ZD para. 10(3)-(5) substituted for Sch. 9ZD para. 10(3) (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **5(3)**

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 10.