

## SCHEDULES

### [<sup>F1</sup>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

##### *OSS scheme returns: further requirements*

- 12 (1) An OSS scheme return is to be made out in sterling.
- (2) Any conversion from one currency into another for the purposes of sub-paragraph (1) is to be made using the exchange rates published by the European Central Bank—
- (a) for the last day of the reporting period to which the OSS scheme return relates, or
  - (b) if no such rate is published for that day, for the next day for which such a rate is published.
- (3) An OSS scheme return—
- (a) must be submitted to the Commissioners before the end of the month following the month in which the last day of the reporting period to which it relates falls;
  - (b) must be submitted by such electronic means, and in such form and manner, as the Commissioners may direct (by means of a notice published by them or otherwise) or may by regulations require.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 12.