
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 16. (See end of Document for details)

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 4

PERSONS REGISTERED UNDER NON-UK SPECIAL ACCOUNTING SCHEMES

Meaning of “a non-UK scheme”

- 16 (1) In this Schedule “a non-UK scheme” means any provision of the law of a member State which implements Section 3 of Chapter 6 of Title XII of the VAT Directive.
- (2) In relation to a non-UK scheme, references to the “administering member State” are to the member State under whose law the scheme is established.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 16.