
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 24. (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 5

COLLECTION OF ^{F1}...UK VAT

Textual Amendments

- F1** Word in **Sch. 9ZD Pt. 5** heading omitted (1.4.2022) by virtue of The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, 7

Assessments: consequential modifications

- 24 References to prescribed accounting periods in the following provisions are to be read in accordance with the modifications made by paragraphs 22 and 23—
- (a) section 74 (interest on VAT recovered or recoverable by assessment);
 - (b) section 76 (assessment of amounts due by way of penalty, interest or surcharge);
 - (c) section 77 (assessments: time limits etc).]

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