

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 26. (See end of Document for details)*

## 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 5

#### COLLECTION OF <sup>F1</sup>...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

#### *Interest on VAT: “reckonable date”*

- 26 (1) Sub-paragraph (2) states the “reckonable date” for the purposes of section 74(1) and (2) for any case where an amount carrying interest under that section—
- (a) is an amount assessed under section 73(2) (refunds etc) [<sup>F2</sup>in relation to an OSS scheme return or] in reliance on paragraph 22, or that could have been so assessed, and
  - (b) was correctly paid or credited to the person, but would not have been paid or credited to the person had the facts been as they later turn out to be.
- (2) The “reckonable date” is the first day after the end of the tax period in which the events occurred as a result of which the Commissioners were authorised to make the assessment (that was or could have been made) under section 73(2).
- (3) Sub-paragraph (4) states the “reckonable date” for any other case where an amount carrying interest under section 74 is assessed under section 74(1) or (2) [<sup>F3</sup>in relation to an OSS scheme return or] in reliance on paragraph 22, or could have been so assessed.
- (4) The “reckonable date” is taken to be the latest date by which [<sup>F4</sup>the OSS scheme return or] a non-UK return was required to be made for the tax period to which the amount assessed relates.
- (5) Where section 74(1) or (2) (interest on VAT recovered or recoverable by assessment) applies in relation to an amount assessed under section 73(3A) (treated as inserted

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by paragraph 23(2)), the “reckonable date” for the purposes of section 74(1) or (2) is taken to be the day after the end of the tax period referred to in paragraph 33(2).]

**Textual Amendments**

- F2** Words in Sch. 9ZD para. 26(1)(a) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **10(2)**
- F3** Words in Sch. 9ZD para. 26(3) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **10(3)**
- F4** Words in Sch. 9ZD para. 26(4) inserted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **10(4)**

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