

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 6

APPEALS

- 37 (1) An appeal lies to the tribunal with respect to any of the following—
- (a) a refusal to register a person under the OSS scheme;
 - (b) the cancellation of the registration of any person under the OSS scheme;
 - (c) a refusal to make a repayment under paragraph 31 (overpayments), or a decision by the Commissioners as to the amount of a repayment due under that provision;
 - (d) a refusal to make a repayment under paragraph 33(4) (decrease in consideration);
 - (e) any liability to a surcharge under paragraph 28 (default surcharge).
- (2) Part 5 of this Act (reviews and appeals), and any order or regulations under that Part, have effect as if an appeal under this paragraph were an appeal which lies to the tribunal under section 83(1) (but not under any particular paragraph of that subsection).
- (3) Where the Commissioners have made an assessment under section 73 in reliance on paragraph 22 or 23—
- (a) section 83(1)(p)(i): (appeals against assessments under section 73(1) etc) applies as if the relevant non-UK return were a return under this Act, and
 - (b) the references in section 84(3) and (5) to the matters mentioned in section 83(1)(p) are to be read accordingly.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 37.