
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: OSS scheme returns. (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 3

LIABILITY, RETURNS, PAYMENT ETC

OSS scheme returns

- 11 (1) A person (“P”) who is or has been registered under the OSS scheme must submit a return (an “OSS scheme return”) to the Commissioners for each reporting period.
- (2) Each quarter for the whole or part of which P is registered under the OSS scheme is a “reporting period” for P.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross
Heading: OSS scheme returns.