

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 3. (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

Liability to pay ^{F2}... VAT to Commissioners

Textual Amendments

- F2** Word in Sch. 9ZD para. 10 heading omitted (1.12.2021) by virtue of [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1164\)](#), regs. 1, [5\(2\)](#)

- 10 (1) This paragraph applies where a person (“P”)—
- (a) makes a scheme supply, and
 - (b) is registered under the OSS scheme when the supply is made.
- (2) P is liable to pay to the Commissioners the gross amount of VAT on the supply.
- [^{F3}(3) The gross amount of VAT on the supply is determined in accordance with subparagraphs (4) and (5), without any deduction of VAT pursuant to Article 168 of the VAT Directive.
- (4) If the supply is treated as made in the United Kingdom, the amount is the amount of VAT that would be charged on the supply on the assumption for all purposes of this Act relating to the determination of—
- (a) whether or not VAT is chargeable under this Act on the supply,
 - (b) how much VAT is chargeable under this Act on the supply, and
 - (c) any other matter that the Commissioners may specify by regulations,
- that P is registered under this Act.
- (5) If the supply is treated as made in a member State, the amount is the amount of VAT charged on the supply in accordance with the law of that member State.]

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Textual Amendments

- F3** Sch. 9ZD para. 10(3)–(5) substituted for Sch. 9ZD para. 10(3) (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, 5(3)

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.

OSS scheme returns: further requirements

- 12 (1) An OSS scheme return is to be made out in sterling.
- (2) Any conversion from one currency into another for the purposes of sub-paragraph (1) is to be made using the exchange rates published by the European Central Bank—
- (a) for the last day of the reporting period to which the OSS scheme return relates, or
 - (b) if no such rate is published for that day, for the next day for which such a rate is published.
- (3) An OSS scheme return—
- (a) must be submitted to the Commissioners before the end of the month following the month in which the last day of the reporting period to which it relates falls;
 - (b) must be submitted by such electronic means, and in such form and manner, as the Commissioners may direct (by means of a notice published by them or otherwise) or may by regulations require.

Payment

- 13 (1) A person who is required to submit an OSS scheme return must pay, by the deadline for submitting the return, the amounts required in accordance with paragraph 10 in respect of scheme supplies made in the reporting period to which the return relates.
- (2) A payment under this paragraph must be made in such manner as the Commissioners may direct (by means of a notice published by them or otherwise) or may by regulations require.

Availability of records

- 14 (1) A person (“P”) who is registered under the OSS scheme must [^{F4}keep and] make available to the Commissioners, on request, ^{F5}... obligatory records ^{F6}....
- (2) The records must be made available by electronic means.
- (3) In sub-paragraph (1) “obligatory records” means records [^{F7}, of transactions entered into by P covered by the scheme, containing the information referred to in Article 63c(1) of the Implementing Regulation.]

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Textual Amendments

- F4** Words in Sch. 9ZD para. 14(1) inserted (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **6(2)(a)**
- F5** Word in Sch. 9ZD para. 14(1) omitted (1.12.2021) by virtue of The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **6(2)(b)**
- F6** Words in Sch. 9ZD para. 14(1) omitted (1.12.2021) by virtue of The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **6(2)(c)**
- F7** Words in Sch. 9ZD para. 14(3) substituted (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **6(3)**

Amounts required to be paid to member States

- 15 Section 44 of the Commissioners for Revenue and Customs Act 2005 (requirement to pay receipts into the Consolidated Fund) does not apply to any money received for or on account of VAT that is required to be paid to a member State under Article 46 of Council Regulation (EU) No 904/2010.

[^{F8}Persons registered under the OSS scheme who are also registered under this Act]

Textual Amendments

- F8** Sch. 9ZD para. 15A 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, **5**

- 15A. (1) A person (“P”) who—
- (a) is registered under the OSS scheme, and
 - (b) is also registered, or required to be registered, under this Act,
- is not required to discharge any obligation placed on them as a taxable person, to the extent that the obligation relates to a scheme supply treated as made in the United Kingdom.
- (2) The reference in sub-paragraph (1) to an obligation placed on P as a taxable person is to an obligation—
- (a) to which P is subject under or by virtue of this Act, and
 - (b) to which P would not be subject if P was neither registered nor required to be registered under this Act.
- (3) This paragraph does not prevent P claiming, in reliance on section 25(2) (deduction of input tax from output tax by a taxable person), a credit for input tax incurred on scheme supplies treated as made in the United Kingdom.]]

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