

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Deemed amendments of ... returns. (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, 1.3.2024 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); [S.I. 2024/130](#), regs. 3, 4

### <sup>F1</sup>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

#### *Deemed amendments of <sup>F2</sup>... returns*

##### Textual Amendments

- F2** Words in [Sch. 9ZD para. 25](#) 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, 9(2)

- 25 (1) Where a person who has made [<sup>F3</sup>an OSS scheme return or] a relevant non-UK return makes a claim under paragraph 31(7)(b) (overpayments) in relation to an error in the return, the <sup>F4</sup>... return is taken for the purposes of this Act to have been amended by the information in the claim.
- (2) Where a person who has made [<sup>F5</sup>an OSS scheme return or] a relevant non-UK return gives the Commissioners a notice relating to the return under [<sup>F6</sup>paragraph 33(2)] (increase or decrease in consideration), the <sup>F7</sup>... return is taken for the purposes of this Act to have been amended by that information.
- (3) Where (in a case not falling within sub-paragraph (1) or (2)) a person who has made [<sup>F8</sup>an OSS scheme return or] a relevant non-UK return notifies the Commissioners <sup>F9</sup>... of a change that needs to be made to the return to correct an error, or rectify

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an omission, in it, the <sup>F10</sup>... return is taken for the purposes of this Act to have been amended by that information.]

**Textual Amendments**

- F3** Words in Sch. 9ZD para. 25(1) 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, **9(3)(a)**
- F4** Words in Sch. 9ZD para. 25(1) 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, **9(3)(b)**
- F5** Words in Sch. 9ZD para. 25(2) 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, **9(4)(a)**
- F6** Words in Sch. 9ZD para. 25(2) substituted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **9(4)(b)**
- F7** Words in Sch. 9ZD para. 25(2) 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, **9(4)(c)**
- F8** Words in Sch. 9ZD para. 25(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, **9(5)(a)**
- F9** Words in Sch. 9ZD para. 25(3) 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, **9(5)(b)**
- F10** Words in Sch. 9ZD para. 25(3) 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, **9(5)(c)**

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