

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994,
 Cross Heading: Default surcharge: notice of special surcharge period. (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 5

COLLECTION OF ^{F1}...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

Default surcharge: notice of special surcharge period

- 27 (1) A person who is required to make [^{F2}an OSS scheme return or] a relevant non-UK return for a tax period is regarded for the purposes of this paragraph and paragraph 28 as being in default in respect of that period if either—
- (a) conditions 1A and 2A are met, or
 - (b) conditions 1B and 2B are met,
- (but see also paragraph 29).
- (2) The conditions are as follows—
- (a) condition 1A is that [^{F3}the Commissioners or] the tax authorities for the administering member State [^{F4}(as the case may be)] have not received the return by the deadline for submitting it;
 - (b) condition 2A is that [^{F5}the Commissioners or] those tax authorities [^{F6}(as the case may be)] have, in accordance with Article 60a of the Implementing Regulation, issued a reminder of the obligation to submit the return;
 - (c) condition 1B is that, by the deadline for submitting the return, [^{F7}the Commissioners or] those tax authorities [^{F8}(as the case may be)] have received the return but have not received the amount of VAT shown on the return as payable by the person in respect of the tax period;
 - (d) condition 2B is that [^{F9}the Commissioners or] those tax authorities [^{F10}(as the case may be)] have, in accordance with Article 60a of the Implementing Regulation, issued a reminder of the VAT outstanding.

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- (3) The Commissioners may serve on a person who is in default in respect of a tax period a notice (a “special surcharge liability notice”) specifying a period—
 - (a) ending on the first anniversary of the last day of that tax period, and
 - (b) beginning on the date of the notice.
- (4) A period specified under sub-paragraph (3) is a “special surcharge period”.
- (5) If a special surcharge liability notice is served in respect of a tax period which ends on or before the day on which an existing special surcharge period ends, the special surcharge period specified in that notice must be expressed as a continuation of the existing special surcharge period (so that the existing period and its extension are regarded as a single special surcharge period).]

Textual Amendments

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| F2 | Words in Sch. 9ZD para. 27(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, 11(2) |
| F3 | Words in Sch. 9ZD para. 27(2)(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, 11(3)(a)(i) |
| F4 | Words in Sch. 9ZD para. 27(2)(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, 11(3)(a)(ii) |
| F5 | Words in Sch. 9ZD para. 27(2)(b) 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, 11(3)(b)(i) |
| F6 | Words in Sch. 9ZD para. 27(2)(b) 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, 11(3)(b)(ii) |
| F7 | Words in Sch. 9ZD para. 27(2)(c) 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, 11(3)(c)(i) |
| F8 | Words in Sch. 9ZD para. 27(2)(c) 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, 11(3)(c)(ii) |
| F9 | Words in Sch. 9ZD para. 27(2)(d) 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, 11(3)(d)(i) |
| F10 | Words in Sch. 9ZD para. 27(2)(d) 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, 11(3)(d)(ii) |

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