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**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Penalties for errors: disclosure. (See end of Document for details)

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## 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) 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 <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

#### *Penalties for errors: disclosure*

- 35 Where a person corrects a non-UK return in a way that constitutes telling the tax authorities for the administering member State about—
- (a) an inaccuracy in the return,
  - (b) a supply of false information, or
  - (c) a withholding of information,
- the person is regarded as telling HMRC about that for the purposes of paragraph 9 of Schedule 24 to the Finance Act 2007.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross  
Heading: Penalties for errors: disclosure.