

SCHEDULES

[^{F1}SCHEDULE 9ZE

DISTANCE SELLING OF GOODS IMPORTED TO 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 1

INTRODUCTION

Overview

1 In this Schedule—

- (a) Parts 2 and 3 establish a special accounting scheme (the Import One Stop Shop scheme, referred to in this Schedule as the “IOSS scheme”) which may be used by certain persons making supplies of goods to Northern Ireland or into the European Union from countries or territories other than Northern Ireland or member States;
- (b) Part 4 makes provision about the collection of UK VAT on such supplies;
- (c) Part 5 makes provision about IOSS representatives;
- (d) Part 6 makes supplementary provision;
- (e) Part 7 is about appeals;
- (f) Part 8 contains definitions.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1.