

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 4

COLLECTION ETC OF UK VAT

Assessments: general modifications of section 73

- 16 (1) For the purposes of this Schedule, section 73 (failure to make returns etc) is to be read as if—
- (a) the reference in subsection (1) of that section to returns required under this Act included relevant special scheme returns, ^{F2}...
 - (b) references in that section to a prescribed accounting period included a tax period [^{F3}, and
 - (c) references in that section to a VAT credit included a repayment to persons who are not taxable persons of an amount of VAT paid under and in accordance with this Schedule.]
- (2) See also the modifications in paragraph 17.
- (3) In this Schedule “relevant special scheme return” means a special scheme return (see paragraph 43(1)) that is required to be made (wholly or partly) in respect of qualifying supplies of goods that are treated as made in the United Kingdom.]

Textual Amendments

- F2** Word in Sch. 9ZE para. 16(1)(a) 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, **17(a)**
- F3** Sch. 9ZE para. 16(1)(c) and word 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, **17(b)**

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 16.