

*Status: Point in time view as at 01/03/2024.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 17. (See end of Document for details)*

## SCHEDULES

### [<sup>F1</sup>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, 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 4

#### COLLECTION ETC OF UK VAT

##### *Assessments in connection with increase in consideration: modifications*

- 17 (1) Sub-paragraphs (2) [<sup>F2</sup>and (3)] make modifications of [<sup>F3</sup>section 73] which—
- (a) have effect for the purposes of this Schedule, and
  - (b) are in addition to any other modifications of those sections made by this Schedule.
- (2) Section 73 has effect as if, after subsection (3), there were inserted—
- “(3A) Where a person has failed to make an amendment or notification that the person is required to make under paragraph 27 of Schedule 9ZE in respect of an increase in the consideration for a UK supply (as defined in paragraph 27(7)), the Commissioners may assess the amount of VAT due from the person as a result of the increase to the best of their judgement and notify it to the person.
- (3B) An assessment under subsection (3A)—
- (a) is of VAT due for the tax period mentioned in paragraph 27(1)(a) of Schedule 9ZE;
  - (b) must be made within the time limits provided for in section 77, and must not be made after the end of the period of—
    - (i) 2 years after the end of the tax period referred to in paragraph 27(1)(a), or if later,
    - (ii) one year after evidence of facts sufficient in the opinion of the Commissioners to justify making the assessment comes to their knowledge.
- (3C) Subject to section 77, where further evidence such as is mentioned in subsection (3B)(b)(ii) comes to the Commissioners' knowledge after they

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have made an assessment under subsection (3A), another assessment may be made under that subsection, in addition to any earlier assessment.”

(3) The reference in section 73(9) to subsection (1) of that section is taken to include a reference to section 73(3A) (treated as inserted by sub-paragraph (2)).

<sup>F4</sup>(4) . . . . .]

<b>Textual Amendments</b>	
<b>F2</b>	Words in Sch. 9ZE para. 17(1) substituted (1.3.2024) by <a href="#">The Value Added Tax (Distance Selling) (Amendments) Regulations 2024 (S.I. 2024/128)</a> , regs. 1(1), <b>5(2)(a)(i)</b> (with reg. 1(2))
<b>F3</b>	Words in Sch. 9ZE para. 17(1) substituted (1.3.2024) by <a href="#">The Value Added Tax (Distance Selling) (Amendments) Regulations 2024 (S.I. 2024/128)</a> , regs. 1(1), <b>5(2)(a)(ii)</b> (with reg. 1(2))
<b>F4</b>	Sch. 9ZE para. 17(4) omitted (1.3.2024) by virtue of <a href="#">The Value Added Tax (Distance Selling) (Amendments) Regulations 2024 (S.I. 2024/128)</a> , regs. 1(1), <b>5(2)(b)</b> (with reg. 1(2))

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