

## 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) 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

##### *Overpayments: supplementary*

- 26 (1) In section 80 (credit for, or repayment of, overstated or overpaid VAT), subsections (3) to (3C) (unjust enrichment) and (4A), (4C) and (6) (recovery by assessment of amounts wrongly credited) have effect as if—
- (a) a claim—
    - (i) under paragraph 25(1) were a claim under section 80(1),
    - (ii) under paragraph 25(2) were a claim under section 80(1B), and
    - (iii) under paragraph 25(3) were a claim under section 80(1A);
  - (b) references in that section to a prescribed accounting period included a tax period.
- (2) In section 80(3) to (3C), (4A), (4C) and (6), as modified by sub-paragraph (1), references to the crediting of amounts are to be read as including the payment of amounts.
- (3) The Commissioners are not liable to repay the overpaid amount on a claim made—
- (a) under paragraph 25(2), or
  - (b) as mentioned in paragraph 25(7)(b),
- if the claim is made more than 4 years after the relevant date.
- (4) On a claim made under paragraph 25(3), the Commissioners are not liable to credit the amount not due if the claim is made more than 4 years after the relevant date.
- (5) The “relevant date” is—
- (a) in the case of a claim under paragraph 25(1), the end of the tax period mentioned in paragraph 25(1)(a), except in the case of a claim resulting from an incorrect disclosure;

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 26. (See end of Document for details)

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- (b) in the case of a claim under paragraph 25(1) resulting from an incorrect disclosure, the end of the tax period in which the disclosure was made;
  - (c) in the case of a claim under paragraph 25(2), the date on which the payment was made;
  - (d) in the case of a claim under paragraph 25(3), the end of the quarter in which the assessment was made.
- (6) A person makes an “incorrect disclosure” where—
- (a) the person discloses to the tax authorities in question (whether the Commissioners or the tax authorities for the administering member State) that the person has not brought into account for a tax period an amount of UK VAT due for the period (“the disclosed amount”),
  - (b) the disclosure is made in a later tax period, and
  - (c) some or all of the disclosed amount is not in fact VAT due.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 26.