

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 6

SUPPLEMENTARY PROVISION

Registration under this Act

- 34 (1) Notwithstanding any provision in this Act to the contrary (apart from paragraph 1(1A) of Schedule 1 as it has effect in accordance with paragraph 7 of Schedule 9ZF), a participant in a special scheme is not required to be registered under this Act by virtue of making qualifying supplies of goods.
- (2) Where a participant in a special scheme (“the scheme participant”) makes relevant supplies, it is to be assumed for all purposes of this Act relating to the determination of—
- whether or not VAT is chargeable under this Act on those supplies,
 - how much VAT is chargeable under this Act on those supplies, and
 - any other matter that the Commissioners may specify by regulations,
- that the scheme participant is registered under this Act.
- (3) [^{F2}A supply made by a participant in a special scheme is a “relevant supply” if—]
- the value of the [^{F3}supply] must be accounted for in a special scheme return, and
 - the [^{F4}supply is] treated as made in the United Kingdom.
- (4) References in this Schedule to a person being registered under this Act do not include a reference to that person being registered under the IOSS scheme.]

Textual Amendments

- F2** Words in [Sch. 9ZE para. 34\(3\)](#) substituted (1.12.2021) by [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1164\)](#), regs. 1, [12\(a\)](#)
- F3** Word in [Sch. 9ZE para. 34\(3\)\(a\)](#) substituted (1.12.2021) by [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1164\)](#), regs. 1, [12\(b\)](#)

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 34. (See end of Document for details)

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| F4 | Words in Sch. 9ZE para. 34(3)(b) substituted (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, 12(c) |
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There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 34.