

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 2

REGISTRATION

Persons who may be registered

- 4 A person (“P”) may register under the IOSS scheme if—
- (a) P makes or intends to make one or more qualifying supplies of goods in the course of a business that P carries on,
 - (b) one of the following applies—
 - (i) P is established in Northern Ireland,
 - (ii) P is established in a country or territory with which the EU has concluded an agreement making provision corresponding or similar to that contained in Council Directive 2010/24/EU or Regulation (EU) No 904/2010, or
 - (iii) P is represented by an IOSS representative established in Northern Ireland (see Part 5),
 - (c) P is not identified under any provision of the law of a member State which implements Section 4 of Chapter 6 of Title XII of the VAT Directive, and
 - (d) P is not barred from registering by—
 - (i) the second paragraph of Article 369l(3) of the VAT Directive, or
 - (ii) any provision of the Implementing Regulation.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 4.