

## 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 2

#### REGISTRATION

##### *Becoming registered*

- 5 (1) The Commissioners must register a person (“P”) under the IOSS scheme if P—
- (a) satisfies them that the requirements for registration are met (see paragraph 4), and
  - (b) makes a request in accordance with this paragraph (a “registration request”).
- (2) A registration request must state—
- (a) P's name and postal and electronic addresses (including any websites);
  - (b) the number (if any) P has been allocated by the tax authorities in the country in which P belongs;
  - (c) the date on which P began, or intends to begin, making qualifying supplies of goods.
- (3) A registration request must include a statement—
- (a) that P is not established in a member State, or
  - (b) that P is so established, but is represented by an IOSS representative established in Northern Ireland.
- (4) A registration request must—
- (a) contain any further information, and any declaration about its contents, that the Commissioners may by regulations require, and
  - (b) be made by such electronic means, and in such manner, as the Commissioners may direct (by means of a notice published by them or otherwise) or may by regulations require.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 5.