

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

Date on which registration takes effect

- 6 Where a person (“P”) is registered under this Schedule, P's registration takes effect on the date determined in accordance with Article 57d of the Implementing Regulation.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 6.