
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Further provision about registration. (See end of Document for details)

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

Further provision about registration

- 7 (1) Where the Commissioners register a person under the IOSS scheme who is an IOSS representative the Commissioners must also register under the IOSS scheme each person represented by the representative.
- (2) The Commissioners may, by means of a notice published by them, make further provision about registration under this Schedule.]

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There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross
Heading: Further provision about registration.