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**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: IOSS scheme returns. (See end of Document for details)

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## SCHEDULES

### [<sup>F1</sup>SCHEDULE 9ZE

#### DISTANCE SELLING OF GOODS IMPORTED TO NORTHERN IRELAND: SPECIAL ACCOUNTING SCHEME

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##### 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 3

#### LIABILITY, RETURNS, PAYMENT ETC

##### *IOSS scheme returns*

- 11 (1) A person (“P”) who is, or has been, registered under this Schedule must submit a return (an “IOSS scheme return”) to the Commissioners for each reporting period.
- (2) Each month for the whole or any part of which P is registered under this Schedule is a “reporting period” for P.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross  
Heading: IOSS scheme returns.