

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 3

LIABILITY, RETURNS, PAYMENT ETC

Liability to pay VAT to Commissioners

- 10 (1) This paragraph applies where a person (“P”)—
- makes a qualifying supply of goods, and
 - is registered under the IOSS scheme when the supply is made.
- (2) P is liable to pay to the Commissioners the VAT on the supply under and in accordance with this Schedule.
- (3) The amount of VAT which a person is liable to pay on the supply is to be determined in accordance with sub-paragraphs (4) to (6), without any deduction of VAT pursuant to Article 168 of the VAT Directive.
- (4) If the supply is treated as made in the United Kingdom, the amount is the amount of VAT charged on the supply under this Act (see paragraph 34(2)) and that amount is to be regarded for the purposes of this Act as VAT charged in accordance with this Act.
- ^{F2}(5)
- (6) If the supply is treated as made in a member State, the amount is the amount of VAT charged on the supply in accordance with the law of that member State.

Textual Amendments

- F2** Sch. 9ZE para. 10(5) omitted (1.12.2021) by virtue of The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, 9

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 3. (See end of Document for details)

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.

IOSS scheme returns: further requirements

- 12 (1) An IOSS scheme return is to be made out in sterling.
- (2) Any conversion from one currency into another for the purposes of sub-paragraph (1) is to be made using the exchange rates published by the European Central Bank—
- (a) for the last day of the reporting period to which the IOSS scheme return relates, or
 - (b) if no such rate is published for that day, for the next day for which such a rate is published.
- (3) An IOSS scheme return—
- (a) must be submitted to the Commissioners before the end of the calendar month following the month in which the last day of the reporting period to which it relates falls;
 - (b) must be submitted by such electronic means, and in such form and manner, as the Commissioners may direct (by means of a notice published by them or otherwise) or may by regulations require.

Payment

- 13 (1) A person who is required to submit an IOSS scheme return must pay, by the deadline for submitting the return, the amounts required in accordance with paragraph 10 in respect of qualifying supplies of goods made in the reporting period to which the return relates.
- (2) A payment under this paragraph must be made in such manner as the Commissioners may direct (by means of a notice published by them or otherwise) or may by regulations require.

Availability of records [^{F3}: persons registered under the IOSS scheme]

Textual Amendments

F3 Words in [Sch. 9ZE para. 14 heading](#) inserted (1.12.2021) by [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1164\)](#), regs. 1, **10(2)**

- 14 (1) A person (“P”) who is registered under the IOSS scheme must [^{F4}keep and] make available to the Commissioners, on request, ^{F5}... obligatory records ^{F6}....
- (2) The records must be made available by electronic means.
- (3) In sub-paragraph (1) “obligatory records” means records [^{F7}, of transactions entered into by P covered by the scheme, containing the information referred to in Article 63c(2) of the Implementing Regulation.]

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 3. (See end of Document for details)

Textual Amendments

- F4** Words in Sch. 9ZE para. 14(1) inserted (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **10(3)(a)**
- F5** Word in Sch. 9ZE para. 14(1) omitted (1.12.2021) by virtue of The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **10(3)(b)**
- F6** Words in Sch. 9ZE para. 14(1) omitted (1.12.2021) by virtue of The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **10(3)(c)**
- F7** Words in Sch. 9ZE para. 14(3) substituted (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **10(4)**

Amounts required to be paid to member States

- 15 Section 44 of the Commissioners for Revenue and Customs Act 2005 (requirement to pay receipts into the Consolidated Fund) does not apply to any money received for or on account of VAT that is required to be paid to a member State under Article 46 of Council Regulation (EU) No 904/2010.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 3.