

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 5

IOSS REPRESENTATIVES

Register

- 32 (1) Before a person (“R”) can be registered as an IOSS representative, R must provide to the Commissioners the information required by Article 369p(2) and (3) of the VAT Directive.
- (2) The Commissioners may by regulations or by means of a notice published by them make further provision about the registration of a person as an IOSS representative.
- (3) The provision that may be made under sub-paragraph (2) includes provision—
- (a) requiring the registration of the names of IOSS representatives against the names of the person (or persons) they represent in the register kept for the purposes of this Schedule;
 - (b) imposing requirements to be met before a person may be registered in that register as an IOSS representative or before such registration may be cancelled;
 - (c) making it the duty of an IOSS representative, for the purposes of registration, to notify the Commissioners, within such period as may be prescribed, that the representative's appointment has taken effect or has ceased to have effect;
 - (d) allowing the Commissioners to refuse to register a person as an IOSS representative, or to cancel a person's registration as an IOSS representative, in such circumstances as may be specified in the regulations;
 - (e) as to the manner and circumstances in which a person is to be appointed, or is to be treated as having ceased to be, an IOSS representative;
 - (f) about the making or deletion of entries relating to IOSS representatives in the register kept for the purposes of this Schedule.]

Changes to legislation:

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