

## SCHEDULES

### [<sup>F1</sup>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 6

#### SUPPLEMENTARY PROVISION

##### *Registration under this Act*

- 34 (1) Notwithstanding any provision in this Act to the contrary (apart from paragraph 1(1A) of Schedule 1 as it has effect in accordance with paragraph 7 of Schedule 9ZF), a participant in a special scheme is not required to be registered under this Act by virtue of making qualifying supplies of goods.
- (2) Where a participant in a special scheme (“the scheme participant”) makes relevant supplies, it is to be assumed for all purposes of this Act relating to the determination of—
- whether or not VAT is chargeable under this Act on those supplies,
  - how much VAT is chargeable under this Act on those supplies, and
  - any other matter that the Commissioners may specify by regulations,
- that the scheme participant is registered under this Act.
- (3) [<sup>F2</sup>A supply made by a participant in a special scheme is a “relevant supply” if—]
- the value of the [<sup>F3</sup>supply] must be accounted for in a special scheme return, and
  - the [<sup>F4</sup>supply is] treated as made in the United Kingdom.
- (4) References in this Schedule to a person being registered under this Act do not include a reference to that person being registered under the IOSS scheme.]

##### Textual Amendments

- F2** Words in [Sch. 9ZE para. 34\(3\)](#) substituted (1.12.2021) by [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1164\)](#), regs. 1, **12(a)**
- F3** Word in [Sch. 9ZE para. 34\(3\)\(a\)](#) substituted (1.12.2021) by [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1164\)](#), regs. 1, **12(b)**

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

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| <b>F4</b> | Words in Sch. 9ZE para. 34(3)(b) substituted (1.12.2021) by <a href="#">The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164)</a> , regs. 1, <b>12(c)</b> |
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**Changes to legislation:**

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