

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 8

INTERPRETATION

Interpretation

43 (1) In this Schedule—

“administering member State”, in relation to a special scheme, means the member State under whose law the scheme is established;

“the Implementing Regulation” means Council Implementing Regulation (EU) No 282/2011;

“IOSS scheme” has the meaning given by paragraph 1(a);

“IOSS scheme return” has the meaning given by paragraph 11(1);

“participant in a special scheme” means a person who—

(a) is registered under the IOSS scheme, or

(b) is identified under any provision of the law of a member State which implements Section 4 of Chapter 6 of Title XII of the VAT Directive;

“qualifying supply of goods” has the meaning given by paragraph 2;

“registration request” is to be construed in accordance with paragraph 5(1)(b);

“relevant special scheme return” has the meaning given by paragraph 16(3);

“reporting period” is to be read in accordance with paragraph 11(2);

“special scheme” means—

(a) [^{F2}the IOSS scheme, or]

(b) any other scheme, under the law of a member State, implementing Section 4 of Chapter 6 of Title XII of the VAT Directive;

“special scheme return” means—

(a) an IOSS scheme return, or

(b) a value added tax return submitted to the tax authorities of a member State;

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 8. (See end of Document for details)

“tax period” means—

- (a) a reporting period (under the accounting scheme under this Schedule),
or
- (b) any other period for which a person is required to make a return under a special scheme;

“UK VAT” means VAT which a person is liable to pay (whether in the United Kingdom or a member State) in respect of qualifying supplies treated as made in the United Kingdom at a time when the person is or was a participant in a special scheme;

“value added tax return”, in relation to a member State, means any value added tax return required to be submitted under any provision of the law of that member State which implements Article 369s of the VAT Directive;

“the VAT Directive” means Council Directive [2006/112/EC](#) of 28 November 2006 on the common system of value added tax.

- (2) References in this Schedule to qualifying supplies of goods being “treated as made”—

- (a) in the United Kingdom are to their being treated as made in the United Kingdom by paragraph 38 or 39;
- (b) in a member State are to their being treated as made in that member State by virtue of any provision of the law of that member State which gives effect to Article 33(c) of the VAT Directive.]

Textual Amendments

- F2** Words in [Sch. 9ZE para. 43\(1\)](#) substituted (1.12.2021) by [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1164\)](#), regs. 1, **18**

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 8.