

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Finance Act 2007. (See end of Document for details)

## SCHEDULES

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

#### MODIFICATIONS ETC IN CONNECTION WITH SCHEDULES 9ZD AND 9ZE

##### 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 2

#### MODIFICATIONS ETC OF OTHER ACTS

##### *Finance Act 2007*

- 9 In Schedule 24 to FA 2007, [<sup>F2</sup>paragraph] 1 (error in taxpayer's document) has effect as if—

- (a) in the table, after the entry relating to a VAT return, statement or declaration in connection with a claim there were inserted—

“VAT	Return under a special accounting scheme.”;
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- (b) before sub-paragraph (5) there were inserted—

“(4A) In this paragraph “return under a special accounting scheme” means any of the following, so far as relating to supplies of goods treated as made in the United Kingdom—

- (a) an OSS scheme return or a relevant non-UK return under Schedule 9ZD to VATA 1994 (see paragraphs 11 and 22(3) of that Schedule);
- (b) a relevant special scheme return under Schedule 9ZE to VATA 1994 (see paragraphs 11 and 16(3) of that Schedule).

[ In a case where a return under a special accounting scheme is <sup>F3</sup>(4B) required to be submitted to an authority other than HMRC, for the purposes of sub-paragraph (1) the return is regarded as given to HMRC when it is submitted to that authority.”]]

##### Textual Amendments

- F2** Word in Sch. 9ZF para. 9 substituted (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, 26(a)

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- F3** Words in Sch. 9ZF para. 9(b) inserted (1.4.2022) by [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, **26(b)**

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