

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Finance Act 2009. (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 2009*

- 10 FA 2009 has effect subject to the following modifications.
- 11 Section 101 (late payment interest on sums due to HMRC) has effect as if after subsection (9) there were inserted—
- “(10) The reference in subsection (1) to amounts payable to HMRC includes—
- (a) amounts of UK VAT payable under a non-UK scheme;
  - (b) amounts of UK VAT payable under a special scheme;
- and references in Schedule 53 to amounts due or payable to HMRC are to be read accordingly.
- (11) In subsection (10)—
- (a) expressions used in paragraph (a) have the same meaning as in Schedule 9ZD to VATA 1994 (the OSS scheme);
  - (b) expressions used in paragraph (b) have the same meaning as in Schedule 9ZE to VATA 1994 (the IOSS scheme).”
- 12 Section 108 (suspension of penalties during currency of agreement for deferred payment) has effect as if in the table in subsection (5), in the entry relating to value added tax, in the second column, after “1994” there were inserted, “or under paragraph 28 of Schedule 9ZD or paragraph 22 of Schedule 9ZE, to that Act ”.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross  
Heading: Finance Act 2009.