

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 2. (See end of Document for details)

SCHEDULES

[^{F1}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, [^{F2}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 ^{F3}(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)**

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 ”.

Taxation (Cross-border Trade) Act 2018

- 13 (1) Section 54 of the Taxation (Cross-border Trade) Act 2018 (prohibition on collection of certain taxes or duties on behalf of country or territory without reciprocity) does not apply in relation to VAT collected by HMRC under Schedule 9ZD or 9ZE.
- (2) But sub-paragraph (1) is not to be read as having any bearing on whether or not, in the absence of that sub-paragraph, accounting for VAT collected under those Schedules would otherwise have been authorised.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 2.