

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Value Added Tax Regulations 1995. (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 3

MODIFICATIONS OF SECONDARY LEGISLATION

Value Added Tax Regulations 1995

- 14 The Value Added Tax Regulations 1995 (S.I. 1995/2518) have effect subject to the following modifications.
- 15 In Part 5A (reimbursement arrangements), regulation 43A (interpretation of Part 5A) has effect as if, in the definition of “claim”, after paragraph (a) there were inserted—
- “(b) a claim made under paragraph 31 of Schedule 9ZD, or paragraph 25 of Schedule 9ZE, to the Act (claims which have effect for the purpose of section 80(3) of the Act as if they were section 80 claims).”
- 16 (1) Part 19 (bad debt relief (the new scheme)) has effect subject to the following modifications.
- (2) Regulation 165 (interpretation of Part 19) has effect as if—
- (a) in the definition of “claim”, after “regulations 166” there were inserted “ or 166A ”;
- (b) in the definition of “return”, after “regulation 25” there were inserted “but “relevant non-UK return” has the meaning given by paragraph 22(3) of Schedule 9ZD to the Act and “relevant special scheme return” has the meaning given by paragraph 16(3) of Schedule 9ZE to the Act”;
- (c) at the appropriate place there were inserted—
- ““tax period” has the meaning given by paragraph 38 of Schedule 9ZD or paragraph 43 of Schedule 9ZE (as the case may be) to the Act”.
- (3) Regulation 166 (the making of a claim to the Commissioners) has effect as if, at the beginning of paragraph (1) there were inserted “Subject to regulation 166A, and”.

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- (4) That Part has effect as if after regulation 166 there were inserted—

“The making of a claim to the Commissioners: special accounting schemes

166A(1) This regulation applies where the VAT on the relevant supply was accounted for on a relevant non-UK return or a relevant special scheme return.

- (2) Where this regulation applies, the claimant must make the claim by—

- (a) amending, in accordance with Article 61 of the Implementing Regulation, that relevant non-UK return or relevant special scheme return, or
- (b) (where the period during which a person is entitled to make such an amendment has expired) notifying the Commissioners of the claim in writing in English.”

- (5) Regulation 168 (records required to be kept by the claimant) has effect as if after paragraph (3) there were inserted—

“(4) Where regulation 166AA applies, “prescribed accounting period” in this regulation is to be read as “tax period”.”

- (6) Regulation 171 (repayment of a refund) has effect as if at—

- (a) at the beginning of paragraph (1) there were inserted “Subject to regulation 171A,”;
- (b) at the beginning of paragraph (2) there were inserted “Subject to regulation 171B,”;
- (c) at the beginning of paragraph (3) there were inserted “subject to regulation 171B and,”.

- (7) Those Regulations have effect as if after regulation 171 there were inserted—

*“Calculation of repayment where reduction
 in consideration: special accounting schemes*

171A In a case falling within sub-paragraph (b)(iii) of regulation 171(1) where the VAT on the relevant supply was accounted for on a relevant non-UK return or a relevant special scheme return, the amount to be repaid is such an amount as is equal to the amount by which the VAT chargeable on the relevant supply is reduced.

Timing and method of repayments: special accounting schemes

- 171B(1) Where—

- (a) the VAT on the relevant supply was accounted for on a relevant non-UK return or a relevant special scheme return, and
- (b) a repayment is required by regulation 171(1),

that repayment must be made no later than twenty days after the end of the tax period in which the payment for the relevant supply is received or the reduction in consideration is accounted for in the claimant's business accounts.

- (2) Where—

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- (a) the VAT on the relevant supply was accounted for on a relevant non-UK return or a relevant special scheme return, and
 - (b) a repayment is required by regulation 171(3),

that repayment must be made no later than twenty days after the end of the tax period in which the failure to comply first occurred.
 - (3) In either case the repayment must be made by—
 - (a) amending the relevant non-UK return or the relevant special scheme return for the tax period in which the VAT on the relevant supply was brought into account, or
 - (b) (where the relevant period has expired) sending the sum due to the Commissioners.
 - (4) In sub-paragraph (3)(b), the “relevant period” is the period of 3 years beginning with the day on which the relevant non-UK return or the relevant special scheme return for the tax period in which the VAT on the relevant supply was brought into account was required to be submitted.”
- 17 (1) Part 20A of those Regulations (Repayments to EU traders incurring VAT on goods in Northern Ireland) has effect subject to the following modifications.
- (2) Regulation 184D has effect as if, in the alternative version of regulation 173B(2)(c), after “Northern Ireland” there were inserted “, unless it is a supply or importation—
 - (a) that is a scheme supply for the purposes of Schedule 9ZD to the Act, and
 - (b) that is made by a person who is registered under that Schedule when the supply is made”;
 - (3) Regulation 184I has effect as if, in the alternative version of regulation 173L(2), after “Northern Ireland” there were inserted “, unless it is a supply—
 - (a) that is a scheme supply for the purposes of Schedule 9ZD of the Act, and
 - (b) that is made by a person who is registered under that Schedule when the supply is made”.
- 18 The Regulations have effect as if after regulation 213 there were inserted—

“PART 26

UK OSS AND IOSS SPECIAL ACCOUNTING SCHEMES: REGISTRATION, NOTIFICATION OF CHANGES AND RETURNS

Interpretation

214 (1) In this Part—

“applicant” means a person making a registration request under paragraph 5 of Schedule 9ZD or paragraph 5 of Schedule 9ZE to the Act;

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

“relevant place” means Northern Ireland or a member State.

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- (2) In regulations 215 and 216, references to a number allocated under Article 362 of the principal VAT Directive mean a number allocated at any time under that Article.

Registration requests: OSS scheme

- 215 A registration request under paragraph 5 of Schedule 9ZD to the Act must contain details of—
- (a) any VAT identification number or tax reference number by which the applicant is identified for VAT purposes by any relevant place in accordance with Article 214, Article 239 or Article 240 of the principal VAT Directive, and the name of that relevant place,
 - (b) any number previously allocated to the applicant by a member State or the United Kingdom under Article 362 of the principal VAT Directive, or otherwise for the purposes of Article 369d of the principal VAT Directive, and the name of that relevant place,
 - (c) where the applicant has previously been identified under a non-UK scheme (within the meaning of Schedule 9ZD to the Act), the date the applicant ceased to be so identified,
 - (d) whether the applicant is treated as a member of a group under any of sections 43A to 43D of the Act, and
 - (e) the name of any relevant place in which the applicant has a fixed establishment, and the address of each such fixed establishment.

Registration requests: IOSS scheme

- 216 A registration request under paragraph 5 of Schedule 9ZE to the Act must contain details of—
- (a) any VAT identification number or tax reference number by which the applicant is identified for VAT purposes by any relevant place in accordance with Article 214, Article 239 or Article 240 of the principal VAT Directive, and the name of that relevant place, and
 - (b) any number previously allocated to the applicant by a member State or the United Kingdom under Article 362 of the principal VAT Directive, or otherwise for the purposes of Article 369q of the principal VAT Directive, and the name of that relevant place.

Registration requests: declaration

- 217 A registration request under paragraph 5 of Schedule 9ZD or paragraph 5 of Schedule 9ZE to the Act must also contain a declaration by the applicant that the information the applicant has provided in the registration request is accurate and complete to the best of the applicant's knowledge.

Requirement to use electronic portal

- 218 The following communications must be made by using the electronic portal set up by the Commissioners for the purposes of implementing Sections 3 and 4 of Chapter 6 of Title XII to the principal VAT Directive—
- (a) a registration request under paragraph 5 of Schedule 9ZD or paragraph 5 of Schedule 9ZE to the Act;

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- (b) the information required by paragraph 8 of Schedule 9ZD or paragraph 8 of Schedule 9ZE to the Act;
- (c) a return required under paragraph 11 of Schedule 9ZD or paragraph 11 of Schedule 9ZE to the Act.

PART 27

NON-UK OSS AND IOSS SPECIAL ACCOUNTING SCHEMES: ADJUSTMENTS, CLAIMS AND ERROR CORRECTION

Meaning of “tax period”

- 219 In this Part, “tax period” has the meaning given by paragraph 38 of Schedule 9ZD or paragraph 43 of Schedule 9ZE (as the case may be) to the Act.

Amending a special accounting scheme return

- 219A) Any amendment to a return under a special accounting scheme for a tax period in which a relevant supply was brought into account must—
- (a) be made in a subsequent return under a special accounting scheme of the same type,
 - (b) be made before the end of the period of three years beginning with the day on which the return for the tax period in which the relevant supply was brought into account was required to be submitted, and
 - (c) include details of—
 - (i) the member State in which the relevant supply was made;
 - (ii) the tax period to which the amendment relates;
 - (iii) the amount of VAT concerned.
- (2) In this regulation, “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 the Act (see paragraphs 11 and 22(3) of that Schedule);
 - (b) an IOSS scheme return or a relevant special scheme return under Schedule 9ZE to VATA 1994 (see paragraphs 11 and 16(3) of that Schedule).

Correction of errors on non-UK and special scheme returns more than 3 years after the date the original return was required to be made

- 220 (1) In this regulation “notice” means a notice given under paragraph 25(3) of Schedule 9ZD or paragraph 19(3) of Schedule 9ZE to the Act.
- (2) A person giving a notice (P) must do so—
- (a) no later than 4 years after the end of the tax period in respect of which the return identified in the notice was required to be made; and
 - (b) in writing in English.
- (3) P must also provide such documentary evidence in support of the notice as P possesses.

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Claims in respect of overpaid VAT

- 221 (1) A person making a claim under paragraph 31(1) of Schedule 9ZD, or paragraph 25(1) of Schedule 9ZE, to the Act must provide to the Commissioners at the time of making the claim a statement in writing in English explaining how the claim is calculated.
- (2) A person making a claim under any other provision of paragraph 31 of Schedule 9ZD, or paragraph 25 of Schedule 9ZE to the Act must—
- (a) make that claim to the Commissioners, and
 - (b) provide to the Commissioners at the time of making the claim a statement in writing in English explaining how the claim is calculated.

Increases or decreases in consideration occurring more than 3 years after the end of the affected tax period

- 222 (1) A claim or other notice made under paragraph 33(2)(b) of Schedule 9ZD or paragraph 27(2)(b) of Schedule 9ZE to the Act must be made in writing in English.
- (2) A person making a payment—
- (a) under paragraph 33(3) of Schedule 9ZD to the Act in a case falling within paragraph 33(2)(b) of that Schedule, or
 - (b) under paragraph 27(3) of Schedule 9ZE to the Act in a case falling within paragraph 27(2)(b) of that Schedule,
- must do so no later than twenty days after the end of the tax period in which the increase in consideration is accounted for in the person's business accounts.

Scheme participants who are also taxable persons: disapplication of paragraph 19(1)

- 223 (1) Paragraph 19(1) of Schedule 9ZD to the Act is not to apply in the case of an input tax obligation.
- (2) In this regulation “input tax obligation” means an obligation imposed on a taxable person relating to a claim to deduction under section 25(2) of the Act or to payment of a VAT credit.”]

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