

## SCHEDULES

### SCHEDULE 22

#### SUPPLIES OF ELECTRONIC, BROADCASTING AND TELECOMMUNICATION SERVICES: SPECIAL ACCOUNTING SCHEMES

#### PART 3

##### OTHER AMENDMENTS: UNION AND NON-UNION SCHEMES

21 (1) Schedule 10 to F(No.3)A 2010 (which prospectively amends Schedule 55 to FA 2009, which provides for penalties for failure to make returns) is amended as follows.

(2) In paragraph 2—

(a) after sub-paragraph (2) insert—

“(2A) In sub-paragraph (4), in the definition of “filing date”, at the end insert “(or, in the case of a return mentioned in item 7AA or 7AB of the Table, to the tax authorities to whom the return is required to be delivered)”.”;

(b) in the words inserted by sub-paragraph (4), after item 7A, insert—

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“7AA	Value added tax	Relevant non-UK return (as defined in paragraph 20(3) of Schedule 3BA to VATA 1994)
7AB	Value added tax	Relevant special scheme return (as defined in paragraph 16(3) of Schedule 3B to VATA 1994)”.

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(3) In paragraph 7, in the inserted paragraph 13A(1), for “7A, 7B” substitute “7A to 7B”.