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STATUTORY INSTRUMENTS

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**2021 No. 1164**

The Value Added Tax (Distance Selling and  
Miscellaneous Amendments) Regulations 2021

PART 1

Amendments to the Value Added Tax Act 1994

**Amendments to Schedule 9ZE to the Value Added Tax Act 1994**

**11.** In Part 4 (collection etc of UK VAT), after paragraph 30 insert—

*“Availability of records: participants in a special scheme (other than the IOSS scheme)*

(1) A person (“P”) who is a participant in a special scheme (other than the IOSS scheme) must keep and make available to the Commissioners, on request, obligatory records.

(2) The records must be made available by electronic means.

(3) In sub-paragraph (1) “obligatory records” means records, of transactions entered into by P covered by the scheme, containing the information referred to in Article 63c(2) of the Implementing Regulation.”.