
STATUTORY INSTRUMENTS

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

15. In paragraph 38(2)(c) (time and place of supply of goods) for “registered under the IOSS scheme” substitute “a participant in a special scheme”.