
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

16.—(1) Paragraph 39 (place of supply of goods: supplies facilitated by online marketplaces) is amended as follows.

(2) Omit sub-paragraphs (1) and (2).

(3) In sub-paragraphs (3) and (5), in each place it occurs, for “registered under the IOSS scheme” substitute “a participant in a special scheme”.