
STATUTORY INSTRUMENTS

2022 No. 226

VALUE ADDED TAX

The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022

<i>Made</i>	- - - -	<i>4th March 2022</i>
<i>Laid before the House of Commons</i>	- -	<i>7th March 2022</i>
<i>Coming into force</i>		<i>1st April 2022</i>

**THE VALUE ADDED TAX (ENFORCEMENT
RELATED TO DISTANCE SELLING AND
MISCELLANEOUS AMENDMENTS) REGULATIONS 2022**

1. Citation and commencement
2. Interpretation

PART 1

Amendments to VATA

3. Amendments to Schedule 9ZD to VATA
4. In Part 1 (introduction), in paragraph 1 (overview)—
5. In Part 3 (liability, returns, payment etc), after paragraph 15...
6. Part 5 (collection of non-UK VAT) is amended in accordance...
7. In the heading omit “non-”.
8. In paragraph 22 (assessments: general modifications of section 73 of...
9. (1) Paragraph 25 (deemed amendments of relevant non-UK returns) is...
10. (1) Paragraph 26 (interest on VAT: “reckonable date”) is amended...
11. (1) Paragraph 27 (default surcharge: notice of special surcharge period)...
12. (1) Paragraph 28 (further default after service of notice) is...
13. In paragraph 29 (default surcharge: exceptions for reasonable excuse etc),...
14. (1) Paragraph 30 (interest in certain cases of official error)...
15. (1) Paragraph 33 (increase or decrease in consideration for a...
16. Amendments to Schedule 9ZE to VATA
17. In paragraph 16 (assessments: general modifications of section 73), in...
18. In paragraph 19 (deemed amendments of relevant non-UK returns), in...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

19. In paragraph 20 (interest on VAT: “reckonable date”), in sub-paragraph...
20. In paragraph 21 (default surcharge: notice of special surcharge period),...
21. In paragraph 22 (further default after service of notice), in...
22. In paragraph 23 (default surcharge: exceptions for reasonable excuse etc),...
23. In paragraph 24 (interest in certain cases of official error),...
24. Amendments to Schedule 9ZF to VATA
25. (1) Part 1 (modifications of VATA) is amended as follows....
26. In Part 2 (modifications etc of other Acts), in paragraph...

PART 2

Amendments to secondary legislation

27. Amendments to the Value Added Tax Regulations 1995
28. In Part 16 (importations, exportations and removals in respect of...
29. Part 16ZA (importations, exportations and removals in respect of Northern...
30. After regulation 133AM (export of freight containers from Northern Ireland)...
31. In regulation 133E (supplies to persons departing from the relevant...
32. Amendments to the Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020
33. Part 4 (accounting for VAT on removals: non-taxable persons) is...
34. In the heading omit “: non-taxable persons”.
35. After regulation 19 (credit for VAT on goods removed from...
Signature
Explanatory Note