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STATUTORY INSTRUMENTS

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**2022 No. 226**

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

**PART 1**

Amendments to VATA

**Amendments to Schedule 9ZF to VATA**

**26.** In Part 2 (modifications etc of other Acts), in paragraph 9 (modifications of Schedule 24 to the Finance Act 2007)—

- (a) in the words before paragraph (a), for “Part” substitute “paragraph”;
- (b) in the modification made by paragraph (b), after inserted sub-paragraph (4A) insert—
  - “(4B) In a case where a return under a special accounting scheme is required to be submitted to an authority other than HMRC, for the purposes of sub-paragraph (1) the return is regarded as given to HMRC when it is submitted to that authority.”.