
STATUTORY INSTRUMENTS

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 9ZD to VATA

- 9.—(1) Paragraph 25 (deemed amendments of relevant non-UK returns) is amended as follows.
- (2) In the heading omit “relevant non-UK”.
- (3) In sub-paragraph (1)—
- (a) after “made” insert “an OSS scheme return or”;
 - (b) omit “relevant non-UK” in the second place it occurs.
- (4) In sub-paragraph (2)—
- (a) after “made” insert “an OSS scheme return or”;
 - (b) for “paragraph 33(2)(b)” substitute “paragraph 33(2)”;
 - (c) omit “relevant non-UK” in the second place it occurs.
- (5) In sub-paragraph (3)—
- (a) after “made” insert “an OSS scheme return or”;
 - (b) omit the second set of words in brackets;
 - (c) omit “relevant non-UK” in the final place it occurs.