

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 1. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 9ZD

DISTANCE SELLING OF GOODS FROM NORTHERN IRELAND: SPECIAL ACCOUNTING SCHEME

Textual Amendments

- F1** Schs. 9ZD-9ZF inserted (10.6.2021 for specified purposes, 1.7.2021 for specified purposes, 1.3.2024 for specified purposes) by [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), [Sch. 18 para. 6](#); [S.I. 2021/770](#), regs. 3, 4 (with regs. 5-7); [S.I. 2024/130](#), regs. 3, 4

PART 1

INTRODUCTION

Overview

- 1 In this Schedule—
- (a) Parts 2 and 3 establish a special accounting scheme (the One Stop Shop scheme, referred to in this Schedule as the “OSS scheme”) which may be used by persons making intra-Community distance sales of goods from Northern Ireland to member States;
 - (b) Part 4 is about persons participating in [^{F2}a non-UK scheme];
 - (c) Part 5 is about the collection of [^{F3}UK VAT];
 - (d) Part 6 is about appeals;
 - (e) Part 7 contains definitions.

Textual Amendments

- F2** Words in [Sch. 9ZD para. 1\(b\)](#) substituted (1.4.2022) by [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, [4\(a\)](#)
- F3** Words in [Sch. 9ZD para. 1\(c\)](#) substituted (1.4.2022) by [The Value Added Tax \(Enforcement Related to Distance Selling and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/226\)](#), regs. 1, [4\(b\)](#)

“Scheme supply”

- 2 For the purposes of this Schedule, “scheme supply” means a supply of goods that would be an “intra-Community distance sale of goods” within the meaning given by Article 14(4) of the VAT Directive if references in that Article to a “Member State” were read as if they included a reference to Northern Ireland ^{F4}....]

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Textual Amendments

- F4** Words in [Sch. 9ZD para. 2](#) omitted (1.12.2021) by virtue of [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1164\)](#), regs. 1, [3](#)

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