
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Value of supplies to connected persons. (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 4

PERSONS REGISTERED UNDER NON-UK SPECIAL ACCOUNTING SCHEMES

Value of supplies to connected persons

- 20 In paragraph 1 of Schedule 6 (valuation: supply to connected person at less than market value) the reference to a supply made by a taxable person is to be read as including a scheme supply that is made by a participant in a non-UK scheme (and is treated as made in the United Kingdom).]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross
Heading: Value of supplies to connected persons.