

*Changes to legislation:* There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 36A. (See end of Document for details)

# SCHEDULES

## [<sup>F1</sup>SCHEDULE 9ZE

### DISTANCE SELLING OF GOODS IMPORTED TO 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 6

### SUPPLEMENTARY PROVISION

*[<sup>F1</sup>No VAT chargeable on supplies by special scheme participants not registered for VAT]]*

#### Textual Amendments

- F1** [Sch. 9ZE para. 36A](#) and cross-heading inserted (1.12.2021) by [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1164\)](#), regs. 1, **13**

<sup>F1</sup>36A. ....

#### Textual Amendments

- F1** [Sch. 9ZE para. 36A](#) omitted (1.3.2024) by virtue of [The Value Added Tax \(Distance Selling\) \(Amendments\) Regulations 2024 \(S.I. 2024/128\)](#), regs. 1(1), **3(5)**

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 36A.