

*Changes to legislation:* There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Liability to pay VAT to Commissioners. (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 3

#### LIABILITY, RETURNS, PAYMENT ETC

##### *Liability to pay VAT to Commissioners*

- 10 (1) This paragraph applies where a person (“P”)—
- (a) makes a qualifying supply of goods, and
  - (b) is registered under the IOSS scheme when the supply is made.
- (2) P is liable to pay to the Commissioners the VAT on the supply under and in accordance with this Schedule.
- (3) The amount of VAT which a person is liable to pay on the supply is to be determined in accordance with sub-paragraphs (4) to (6), without any deduction of VAT pursuant to Article 168 of the VAT Directive.
- (4) If the supply is treated as made in the United Kingdom, the amount is the amount of VAT charged on the supply under this Act (see paragraph 34(2)) and that amount is to be regarded for the purposes of this Act as VAT charged in accordance with this Act.
- <sup>F2</sup>(5) . . . . .
- (6) If the supply is treated as made in a member State, the amount is the amount of VAT charged on the supply in accordance with the law of that member State.]

#### Textual Amendments

**F2** Sch. 9ZE para. 10(5) omitted (1.12.2021) by virtue of [The Value Added Tax \(Distance Selling and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1164\)](#), regs. 1, 9

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