

## SCHEDULES

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

#### ONLINE SALES BY OVERSEAS PERSONS AND LOW VALUE IMPORTATIONS: MODIFICATIONS RELATING TO THE NORTHERN IRELAND PROTOCOL

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##### Textual Amendments

- F1** Sch. 9ZC inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 3 para. 28](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 9](#)

### <sup>F1</sup>PART 1

#### MODIFICATION OF THIS ACT

- [  
<sup>F2</sup>1A Section 5A has effect as if in subsection (1)(c)(ii) after “outside the United Kingdom” there were inserted “ and prior to the supply the goods were located in Great Britain ”.]

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##### Textual Amendments

- F2** Sch. 9ZC para. 1A inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 3 para. 29\(2\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 9](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1A.