

*Changes to legislation:* There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 3. (See end of Document for details)

## SCHEDULES

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

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

##### 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

- 3 (1) In Schedule 11, paragraph 6 has effect subject to the following modifications.
- [ Sub-paragraph (1) has effect as if at the start there were inserted “Subject to paragraph <sup>F2</sup>(1A) 6ZA,]
- (2) Sub-paragraph (4C) has effect as if—
- (a) the “or” at the end of paragraph (a) were omitted;
  - (b) after paragraph (b) there were inserted
    - (c) Part 1 of Schedule 9ZC makes provision about who is treated as having imported those goods.”
- (3) Sub-paragraph (4D) has effect as if—
- (a) the “or” at the end of paragraph (b) were omitted;
  - (b) after paragraph (c) there were inserted
    - (d) is treated as having imported goods under Part 1 of Schedule 9ZC.”]

##### Textual Amendments

- F2** Sch. 9ZC para. 3(1A) inserted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by Finance Act 2021 (c. 26), s. 95(6)(a), **Sch. 18 para. 8(4)**; S.I. 2021/770, **reg. 3**

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 3.