

## 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>F2</sup>PART 2A

#### MODIFICATION OF THE VALUE ADDED TAX REGULATIONS 1995

##### Textual Amendments

- F2** [Sch. 9ZC Pt. 2A](#) 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\(6\)](#); [S.I. 2021/770, reg. 3](#)

- 5A (1) In the Value Added Tax Regulations 1995 (S.I. 1995/2518), Part 3 (VAT invoices and other invoicing requirements) has effect subject to the following modifications.
- (2) In regulation 13 (obligation to provide a VAT invoice), paragraph (1C) has effect as if—
- in sub-paragraph (a), after “section 5A” there were inserted “ or 5B (as it has effect in accordance with paragraph 1B of Schedule 9ZC to the Act) ”;
  - in sub-paragraph (b), after “section 7(5B) of” there were inserted “ , or paragraph 38 of Schedule 9ZE to, ”.
- (3) In regulation 13A (electronic invoicing), paragraph (5) has effect as if—
- in sub-paragraph (a), after “section 5A” there were inserted “ or 5B (as it has effect in accordance with paragraph 1B of Schedule 9ZC to the Act) ”;
  - in sub-paragraph (b), after “section 7(5B) of” there were inserted “ , or paragraph 38 of Schedule 9ZE to, ”.
- (4) Regulation 16B (retailers' and simplified invoices: exceptions), has effect as if—
- in sub-paragraph (a), after “section 5A” there were inserted “ or 5B (as it has effect in accordance with paragraph 1B of Schedule 9ZC to the Act) ”;
  - in sub-paragraph (b), after “section 7(5B) of” there were inserted “ , or paragraph 38 of Schedule 9ZE to, ”.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 5A.