

SCHEDULES

[^{F1}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](#)

PART 3

REGISTRATION

Liability to be registered

- 7 (1) A person who has become liable to be registered under this Schedule ceases to be so liable at any time if the Commissioners are satisfied that the person is no longer a person who is, or will be, treated as having imported goods under Part 1 of this Schedule.
- (2) But a person does not cease to be liable to be registered under this Schedule at any time if there are reasonable grounds for believing that the person will be treated as having imported goods under Part 1 of this Schedule in the following 30 days.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 7.