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**Changes to legislation:** There are currently no known outstanding effects for  
the Value Added Tax Act 1994, PART 2. (See end of Document for details)

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## 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 2

#### MODIFICATION OF THE VALUE ADDED TAX (IMPORTED GOODS) RELIEF ORDER 1984

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##### Textual Amendments

- F1** **Sch. 9ZC Pt. 2** omitted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by  
virtue of Finance Act 2021 (c. 26), s. 95(6)(a), **Sch. 18 para. 7**; S.I. 2021/770, **reg. 3**

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, PART 2.