

SCHEDULES

[F1SCHEDULE 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

Modification of the Finance Act 2008

14 Paragraph 1 of Schedule 41 to the Finance Act 2008 (penalties: failure to notify etc) has effect as if in the table there were inserted the following entry—

“Value added tax	Obligation under paragraph 8 of Schedule 9ZC to VATA 1994 (obligations to notify liability to register and notify matters affecting continuance of registration).”]
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Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross
Heading: Modification of the Finance Act 2008.