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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 9. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### VALUE ADDED TAX: AMENDMENTS RELATING TO THE NORTHERN IRELAND PROTOCOL ETC

#### PART 2

##### AMENDMENTS OF OTHER LEGISLATION

###### *F(No.2)A 2017*

9 In section 48 of F(No.2)A 2017 (carrying on an imported goods fulfilment business)

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- (a) in subsection (4) (as amended by TCTA 2018), after “section 15” insert “and paragraph 1 of Schedule 9ZB ”;
  - (b) after that subsection insert—

“(4A) But goods that are treated as imported for the purposes of VATA 1994 as a result of paragraph 3 of Schedule 9ZB are not imported goods for the purposes of this Part.”

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#### Commencement Information

**I1** Sch. 2 para. 9 in force at Royal Assent for specified purposes, see s. 11(1)(e)

**I2** Sch. 2 para. 9 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 9.