
Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 18. (See end of Document for details)

SCHEDULES

SCHEDULE 3

ONLINE SALES BY OVERSEAS PERSONS AND LOW VALUE IMPORTATIONS

PART 1

MAIN AMENDMENTS

Amendment to the Value Added Tax (Imported Goods) Relief Order 1984

- 18 In Schedule 2 to the Value Added Tax (Imported Goods) Relief Order 1984 (S.I. 1984/746) (reliefs for goods of certain descriptions), omit Item 8 and Notes (2) and (3) in Group 8 (low value consignment relief).

Commencement Information

- I1** [Sch. 3 para. 18](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)
I2 [Sch. 3 para. 18](#) 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 18.