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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 26. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 3

#### ONLINE SALES BY OVERSEAS PERSONS AND LOW VALUE IMPORTATIONS

#### PART 2

#### AMENDMENTS AND MODIFICATIONS RELATING TO THE NORTHERN IRELAND PROTOCOL

##### *Amendments to the Value Added Tax Act 1994*

26 In section 40A (Northern Ireland Protocol) (inserted by section 3 of this Act), after subsection (2) insert—

“(3) Schedule 9ZC makes provision, as a result of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement, about the application of this Act in cases involving—

- (a) supplies of goods by persons established outside the United Kingdom that are facilitated by online marketplaces, and
- (b) the importation of goods of a low value.”

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#### **Commencement Information**

**I1** Sch. 3 para. 26 in force at Royal Assent for specified purposes, see s. 11(1)(e)

**I2** Sch. 3 para. 26 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 26.