

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.”