
Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 27. (See end of Document for details)

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

- 27 (1) Schedule 9ZB (inserted by paragraph 2 of Schedule 2 to this Act) is amended as follows.
- (2) After paragraph 1(8) insert—
- “(9) This paragraph is subject to paragraph 4 of Schedule 9ZC.”;
- (3) After paragraph 4(10) insert—
- “(11) Sub-paragraphs (3) and (4) are subject to paragraph 4A of Schedule 9ZC.”

Commencement Information

- I1** [Sch. 3 para. 27](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)
- I2** [Sch. 3 para. 27](#) 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 27.