
Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 3

ONLINE SALES BY OVERSEAS PERSONS AND LOW VALUE IMPORTATIONS

PART 1

MAIN AMENDMENTS

Amendments to the Value Added Tax Act 1994

- 7 (1) Section 37 (relief from VAT on importation of goods) is amended as follows.
- (2) For the heading, substitute “ VAT on importation of goods: reliefs etc ”.
- (3) Before subsection (1) insert—
- “(A1) No VAT is chargeable on the importation of goods to which section 7(5B) applies.”

Commencement Information

- I1** [Sch. 3 para. 7](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)
- I2** [Sch. 3 para. 7](#) in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 9](#)

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