
Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 8. (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

- 8 In section 77B (joint and several liability: sellers identified as non-compliant by the Commissioners) omit subsections (9) and (12).

Commencement Information

- I1** Sch. 3 para. 8 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I2 Sch. 3 para. 8 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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