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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020,  
Cross Heading: Amendment to the Value Added Tax (Imported Goods) Relief Order 1984. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 3

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

#### PART 1

#### MAIN AMENDMENTS

##### *Amendment to the Value Added Tax (Imported Goods) Relief Order 1984*

- 18 In Schedule 2 to the Value Added Tax (Imported Goods) Relief Order 1984 (S.I. 1984/746) (reliefs for goods of certain descriptions), omit Item 8 and Notes (2) and (3) in Group 8 (low value consignment relief).

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#### **Commencement Information**

- I1** [Sch. 3 para. 18](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)  
**I2** [Sch. 3 para. 18](#) 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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