

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 9ZC

ONLINE SALES BY OVERSEAS PERSONS AND LOW VALUE IMPORTATIONS: MODIFICATIONS RELATING TO THE NORTHERN IRELAND PROTOCOL

Textual Amendments

- F1** Sch. 9ZC inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\), s. 11\(1\)\(e\)](#), [Sch. 3 para. 28](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 9](#)

^{F1}PART 1

MODIFICATION OF THIS ACT

- 1 [^{F2}Except in relation to a removal to which paragraph 6(3A) of Schedule 9ZB (certain supplies from a member State to Great Britain via Northern Ireland) applies,] references in the following provisions of this Act to goods being imported do not include goods imported into the United Kingdom as a result of their entry into Northern Ireland or goods treated as having been imported into the United Kingdom as a result of their being removed from Northern Ireland to Great Britain—
- (a) section 5A(3) (the imported consignment condition);
 - (b) section 7(5B)(b) (place of supply of goods);
 - (c) section 7AA(1)(c) (reverse charge on goods supplied from abroad).]

Textual Amendments

- F2** Words in [Sch. 9ZC para. 1](#) inserted (1.8.2021) by [The Value Added Tax \(Miscellaneous Amendments and Repeals\) \(EU Exit\) Regulations 2021 \(S.I. 2021/714\)](#), [regs. 1, 6\(2\)](#) (as amended by [S.I. 2021/779](#), [regs. 1, 2](#))

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1.