

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1B. (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

[^{F2}1B This Act has effect as if after section 5A there were inserted—

“Supplies of goods in Northern Ireland facilitated by online marketplaces: deemed supply

- (1) This section applies where—
 - (a) a person (“P”) makes a taxable supply of goods in the course or furtherance of a business to another person (“R”),
 - (b) the supply is facilitated by an online marketplace, and
 - (c) either the [^{F3}special] scheme condition or the Union goods condition is met.
- (2) For the purposes of this Act—
 - (a) P is to be treated as having supplied the goods to the operator of the online marketplace, and
 - (b) the operator is to be treated as having supplied the goods to R in the course or furtherance of a business carried on by the operator.
- (3) The [^{F4}special] scheme condition is met where—
 - (a) R belongs in Northern Ireland and is not a taxable person,
 - (b) the supply is a qualifying supply of goods within the meaning of Schedule 9ZE, and
 - (c) the operator of the online marketplace is [^{F5}a participant in a special scheme within the meaning of] that Schedule.
- (4) But the [^{F6}special] scheme condition is not met where—
 - (a) P is established in the United Kingdom, and

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- (b) the supply involves the removal of goods from Great Britain [^{F7}or the Isle of Man] to Northern Ireland.
- (5) The Union goods condition is met where—
- (a) P is not established in Northern Ireland or a member State,
- (b) R either—
- (i) belongs in Northern Ireland and is not a taxable person, or
- (ii) belongs in a member State and is not liable or entitled to be registered for VAT in accordance with the law of that member State, and
- (c) the supply is a supply of Union goods that are located in Northern Ireland at the time they are supplied.
- (6) But the Union goods condition is not met where—
- (a) P is established in Great Britain [^{F8}or the Isle of Man], and
- (b) R belongs in Northern Ireland.
- (7) In this section, “Union goods” has the same meaning as in Regulation (EU) 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (see Article 5(23) of that Regulation).”]]

Textual Amendments

- F2** Sch. 9ZC para. 1B inserted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by Finance Act 2021 (c. 26), s. 95(6)(a), **Sch. 18 para. 8(2)**; S.I. 2021/770, reg. 3
- F3** Word in Sch. 9ZC para. 1B substituted (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments No. 2) Regulations 2021 (S.I. 2021/1165), regs. 1, **7(2)**
- F4** Word in Sch. 9ZC para. 1B substituted (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments No. 2) Regulations 2021 (S.I. 2021/1165), regs. 1, **7(3)(a)**
- F5** Words in Sch. 9ZC para. 1B substituted (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments No. 2) Regulations 2021 (S.I. 2021/1165), regs. 1, **7(3)(b)**
- F6** Word in Sch. 9ZC para. 1B substituted (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments No. 2) Regulations 2021 (S.I. 2021/1165), regs. 1, **7(4)(a)**
- F7** Words in Sch. 9ZC para. 1B inserted (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments No. 2) Regulations 2021 (S.I. 2021/1165), regs. 1, **7(4)(b)**
- F8** Words in Sch. 9ZC para. 1B inserted (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments No. 2) Regulations 2021 (S.I. 2021/1165), regs. 1, **7(5)**

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