

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 5. (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**

^{F2}PART 2

MODIFICATION OF THE VALUE ADDED TAX (IMPORTED GOODS) RELIEF ORDER 1984

Textual Amendments

- F2** [Sch. 9ZC Pt. 2](#) omitted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by virtue of [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), **Sch. 18 para. 7**; S.I. 2021/770, **reg. 3**

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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**

Textual Amendments

- F2** [Sch. 9ZC Pt. 2](#) omitted (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by virtue of [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), **Sch. 18 para. 7**; S.I. 2021/770, **reg. 3**

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