

---

*Status: This is the original version (as it was originally enacted).*

---

## 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).