



# Taxation (Post-transition Period) Act 2020

## CHAPTER 26

### TAXATION (POST-TRANSITION PERIOD) ACT 2020

#### *Northern Ireland Protocol*

- 1 Duty on goods removed to Northern Ireland
- 2 Duty on goods imported into or removed from Northern Ireland
- 3 Value added tax in Northern Ireland
- 4 Excise duty on the removal of goods to Northern Ireland
- 5 Duty under section 4: supplementary
- 6 Rate of fuel duty on aviation gasoline

#### *Other provision about value added tax*

- 7 Online sales by overseas persons and low value importations

#### *Insurance premium tax*

- 8 Liability of insured in certain cases

#### *Controlled foreign companies*

- 9 Recovery of unlawful state aid

#### *Final provisions*

- 10 Interpretation
- 11 Commencement
- 12 Short title

*Status: Point in time view as at 17/12/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 1 — Customs duties etc: amendments relating to the Northern Ireland Protocol

#### *Amendments of TCTA 2018*

- 1 TCTA 2018 is amended in accordance with paragraphs 2 to...
- 2 In section 3 (obligation to declare goods for a customs...
- 3 In section 32 (regulations), in subsection (9)(a) after “Part” insert...
- 4 (1) Section 33 (meaning of “domestic goods”) is amended as...
- 5 In section 36 (outward processing procedure), in subsection (2)—
- 6 In section 37 (minor definitions), in subsection (1), at the...
- 7 In section 38 (table of definitions), in the table, at...
- 8 (1) Schedule 1 (customs declarations) is amended as follows.
- 9 (1) Schedule 2 (special customs procedures) is amended as follows....
- 10 (1) Schedule 7 (import duty: consequential amendments) is amended as...
- 11 In Schedule 9 (excise duty amendments connected with withdrawal from...

#### *Isle of Man Act 1979*

- 12 (1) The Isle of Man Act 1979 is amended as...

#### *Finance (No.2) Act 1992*

- 13 (1) Section 4 of F(No.2)A 1992 is amended as follows....

### SCHEDULE 2 — Value added tax: amendments relating to the Northern Ireland Protocol etc

#### PART 1 — AMENDMENTS OF VATA 1994

- 1 VATA 1994 is amended as follows.

#### *New Schedules: VAT in Northern Ireland*

- 2 After Schedule 9 insert— SCHEDULE 9ZA VAT on acquisitions in...

#### *Other amendments of VATA 1994*

- 3 In section 3 (taxable persons)— (a) in subsection (2), after...
- 4 In section 5 (meaning of supply), after subsection (3) insert—...
- 5 (1) Section 9A (reverse charge on gas, electricity, heat or...
- 6 In section 18A (fiscal warehousing)— (a) in subsection (4), omit...
- 7 (1) Omit section 14A and Schedule 4B (call-off stock arrangements)....
- 8 In Schedule 8 (zero-rating), in Group 18, in Note (2),...

#### PART 2 — AMENDMENTS OF OTHER LEGISLATION

#### *F(No.2)A 2017*

- 9 In section 48 of F(No.2)A 2017 (carrying on an imported...

#### *TCTA 2018*

- 10 (1) Schedule 8 to TCTA 2018 (VAT amendments connected with...

*Status: Point in time view as at 17/12/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020. (See end of Document for details)*

---

*Value Added Tax (Place of Supply of Goods) Order 2004*

- 11 (1) The Value Added Tax (Place of Supply of Goods)...

*Value Added Tax (Relief for European Research Infrastructure Consortia) Order 2012*

- 12 In article 2 of the Value Added Tax (Relief for...

*Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019*

- 13 In the Value Added Tax (Miscellaneous Amendments, Revocation and Transitional...

SCHEDULE 3 — Online sales by overseas persons and low value importations  
PART 1 — MAIN AMENDMENTS

*Amendments to the Value Added Tax Act 1994*

- 1 VATA 1994 is amended as follows.  
2 After section 5 insert— Supplies of goods facilitated by online...  
3 (1) Section 5A (supplies of goods facilitated by online marketplaces:...  
4 (1) Section 7 (place of supply of goods) is amended...  
5 After section 7 insert— Reverse charge on goods supplied from...  
6 In section 16A(1) (postal packets) omit “(within the meaning of...  
7 (1) Section 37 (relief from VAT on importation of goods)...  
8 In section 77B (joint and several liability: sellers identified as...  
9 In section 77BA (joint and several liability: non-UK sellers in...  
10 In section 77C (joint and several liability under section 77B...  
11 In section 77D (joint and several liability under section 77B...  
12 In section 77E (display of VAT registration numbers), in subsection...  
13 After section 77E insert— Liability of operators of online marketplaces...  
14 Before section 96 insert— Meaning of “online marketplace” and “operator”...  
15 In section 96(1) (other interpretative provisions), at the appropriate places...  
16 (1) Schedule 8 (zero-rating) is amended as follows.  
17 (1) In Schedule 11 (administration, collection and enforcement), paragraph 6...

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

- 18 In Schedule 2 to the Value Added Tax (Imported Goods)...

*Amendments to the Value Added Tax Regulations 1995*

- 19 The Value Added Tax Regulations 1995 (S.I. 1995/2518) are amended...  
20 In regulation 13(1) (obligation to supply a VAT invoice), before...  
21 (1) Regulation 13A (electronic invoicing) is amended as follows.  
22 (1) Regulation 15 (change of rate, credit notes) is amended...  
23 (1) Regulation 15C (changes in consideration: debit notes and credit...  
24 After regulation 16A insert— Retailers' and simplified invoices: exceptions Regulations 16 and 16A do not apply in relation to...

PART 2 — AMENDMENTS AND MODIFICATIONS RELATING TO THE NORTHERN IRELAND PROTOCOL

*Status: Point in time view as at 17/12/2020.*

*Changes to legislation: There are currently no known outstanding effects for the  
Taxation (Post-transition Period) Act 2020. (See end of Document for details)*

---

*Amendments to the Value Added Tax Act 1994*

- 25 VATA 1994 is amended as follows.
- 26 In section 40A (Northern Ireland Protocol) (inserted by section 3...
- 27 (1) Schedule 9ZB (inserted by paragraph 2 of Schedule 2...
- 28 After that Schedule insert— SCHEDULE 9ZC Online sales by  
overseas...
- 29 (1) Part 1 of Schedule 9ZC (inserted by paragraph 28)...

SCHEDULE 4 — Recovery of unlawful state aid  
TIOPA 2010 has effect as if— (a) after Chapter 21...

**Status:**

Point in time view as at 17/12/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020.