



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

SCHEDULES

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

- 1 Amendments of TCTA 2018
- 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...
- 12 Isle of Man Act 1979
- 13 Finance (No.2) Act 1992

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.
- 2 New Schedules: VAT in Northern Ireland
- 3 Other amendments of VATA 1994
- 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

- 9 F(No.2)A 2017
- 10 TCTA 2018
- 11 Value Added Tax (Place of Supply of Goods) Order 2004
- 12 Value Added Tax (Relief for European Research Infrastructure Consortia) Order 2012
- 13 Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019

SCHEDULE 3 — Online sales by overseas persons and low value importations

PART 1 — MAIN AMENDMENTS

- 1 Amendments to the Value Added Tax Act 1994
- 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...
 - 18 Amendment to the Value Added Tax (Imported Goods) Relief Order 1984
 - 19 Amendments to the Value Added Tax Regulations 1995
 - 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
- 25 Amendments to the Value Added Tax Act 1994
 - 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