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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 11. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 3

### ONLINE SALES BY OVERSEAS PERSONS AND LOW VALUE IMPORTATIONS

#### PART 1

##### MAIN AMENDMENTS

###### *Amendments to the Value Added Tax Act 1994*

- 11 In section 77D (joint and several liability under section 77B or 77BA: interest) omit subsection (8).

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#### **Commencement Information**

- I1** [Sch. 3 para. 11](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)  
**I2** [Sch. 3 para. 11](#) in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 9](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 11.