
Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 29. (See end of Document for details)

SCHEDULES

SCHEDULE 3

ONLINE SALES BY OVERSEAS PERSONS AND LOW VALUE IMPORTATIONS

PART 2

AMENDMENTS AND MODIFICATIONS RELATING TO THE NORTHERN IRELAND PROTOCOL

Amendments to the Value Added Tax Act 1994

- 29 (1) Part 1 of Schedule 9ZC (inserted by paragraph 28) is amended as follows.
- (2) After paragraph 1 insert—
- “1A Section 5A has effect as if in subsection (1)(c)(ii) after “outside the United Kingdom” there were inserted “ and prior to the supply the goods were located in Great Britain ”.”
- (3) After paragraph 4 insert—
- “4A (1) Sub-paragraph (2) applies, instead of paragraph 4(3) and (4) of Schedule 9ZB, in relation to a removal of goods from Northern Ireland to Great Britain or, as the case may be, vice versa where—
- (a) the removal is in the course of a supply by a person established outside of the United Kingdom (“P”), and
- (b) the supply is facilitated by an online marketplace.
- (2) The operator of the online marketplace is the person who is treated as having imported the goods.
- (3) But sub-paragraph (2) does not apply where the person to whom the goods are supplied (“R”)—
- (a) is registered under this Act,
- (b) has provided the operator of the online marketplace with R's VAT registration number, and
- (c) the operator of the online marketplace has provided P with that number and details of the supply before the end of the relevant period.
- (4) In sub-paragraph (3)—
- “relevant period” means the period of 7 days beginning with the day on which the supply is treated as taking place under section 6 or such longer period as the Commissioners may allow in general or specific directions;
- “VAT registration number” means the number allocated by the Commissioners to a person registered under this Act.

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(5) The Commissioners may by regulations specify the details that must be provided for the purposes of sub-paragraph (3)(c).”

Commencement Information

- I1** [Sch. 3 para. 29](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)
- I2** [Sch. 3 para. 29](#) 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 29.