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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 7. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 18

#### VAT AND DISTANCE SELLING: NORTHERN IRELAND

#### PART 3

##### OMISSION OF PART 2 OF SCHEDULE 9ZC TO VATA 1994

- 7 In Schedule 9ZC to VATA 1994 (online sales by overseas persons and low value importations: modifications relating to the Northern Ireland Protocol) omit Part 2 (modifications of the Value Added Tax (Imported Goods) Relief Order 1984).

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#### Commencement Information

- I1** Sch. 18 para. 7 in force for specified purposes at Royal Assent, see s. 95(6)(a)  
**I2** Sch. 18 para. 7 in force at 1.7.2021 in so far as not already in force by S.I. 2021/770, reg. 3

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 7.