

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 6. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 9ZC

ONLINE SALES BY OVERSEAS PERSONS AND LOW VALUE IMPORTATIONS: MODIFICATIONS RELATING TO THE NORTHERN IRELAND PROTOCOL

Textual Amendments

- F1** Sch. 9ZC inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\), s. 11\(1\)\(e\), Sch. 3 para. 28](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 9](#)

PART 3

REGISTRATION

Liability to be registered

- 6 (1) A person who is treated as having imported goods under Part 1 of this Schedule and—
- (a) is not registered under this Act, and
 - (b) is not liable to be registered under Schedule 1, 1A or 9ZA to this Act,
- becomes liable to be registered under this Schedule at the point they are so treated.
- (2) A person who is not registered or liable to be registered as mentioned in subparagraph (1)(a) and (b) becomes liable to be registered under this Schedule at any time if there are reasonable grounds for believing that the person will be treated as having imported goods under Part 1 of this Schedule in the following 30 days.
- (3) A person is treated as having become liable to be registered under this Schedule at any time when the person would have become so liable under the preceding provisions of this paragraph but for any registration which is subsequently cancelled under paragraph 11(2) of this Schedule, paragraph 13(3) of Schedule 1, paragraph 11 of Schedule 1A, paragraph 6(2) of Schedule 3A or paragraph 43 or 53 of Schedule 9ZA.
- (4) A person does not cease to be liable to be registered under this Schedule except in accordance with paragraph 7.]

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