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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 10. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### VALUE ADDED TAX: AMENDMENTS RELATING TO THE NORTHERN IRELAND PROTOCOL ETC

#### PART 2

##### AMENDMENTS OF OTHER LEGISLATION

##### *TCTA 2018*

- 10 (1) Schedule 8 to TCTA 2018 (VAT amendments connected with withdrawal from EU) is amended as follows.
- (2) In paragraph 64(3)—
- (a) at the end of paragraph (a) insert “ and ”;
  - (b) omit paragraph (c) (and the “and” before it).
- (3) In paragraph 94, omit sub-paragraphs (2) and (9).
- (4) In paragraph 114, in sub-paragraph (2)—
- (a) in paragraph (a), for “second” substitute “ third ”;
  - (b) in paragraph (b), for “third” substitute “ fourth ”;
  - (c) in paragraph (c), for “fifth” substitute “ sixth ”.
- (5) In paragraph 132, omit paragraph (k).

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#### **Commencement Information**

- 11** Sch. 2 para. 10 in force at Royal Assent for specified purposes, see s. 11(1)(e)
- 12** Sch. 2 para. 10 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

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