

Note on new Finance Bill resolution at Report

Finance Bill: Ways and Means (Value Added Tax)

Authorises the Finance Bill to:

- (a) make provision (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) in relation to the Protocol on Northern Ireland/Ireland in the EU withdrawal agreement about value added tax and distance selling,
- (b) make provision (including provision having retrospective effect) about the value, for the purposes of the Value Added Tax Act 1994, of a supply of imported goods of a low value that fall within section 21(5) of that Act (works of art etc), and
- (c) make provision (including provision having retrospective effect) amending section 42 of the Taxation (Cross-border Trade) Act 2018.