

1. Northern Ireland

That provision (including provision imposing and regulating new duties of customs) may be made in connection with goods in Northern Ireland and their movement into and out of Northern Ireland (whether the movement begins or ends in Great Britain or elsewhere).

2. Value added tax (ERICs etc)

That provision may be made –

- (a) about European Research Infrastructure Consortia in connection with value added tax,
- (b) amending section 9A of the Value Added Tax Act 1994 and Part 3 of the Value Added Tax (Place of Supply of Goods) Order 2004 (supplies of gas, electricity, heating and cooling),
- (c) for and in connection with the repeal of Schedule 4B to that Act (call-off stock arrangements),
- (d) amending section 18A of that Act (fiscal warehousing), and
- (e) amending paragraph 114(2) of Schedule 8 to the Taxation (Cross-border Trade) Act 2018.

3. Rate of fuel duty on aviation gasoline

That provision may be made amending section 6(1A)(aa) of the Hydrocarbon Oil Duties Act 1979.

4. Value added tax (online sales by overseas persons and low value importations)

That provision may be made for the purposes of value added tax in cases involving –

- (a) supplies of goods by persons established outside the United Kingdom that are facilitated by online marketplaces, or
- (b) the importation into the United Kingdom of goods of a low value.

5. Insurance premium tax (liability of insured)

That provision may be made amending section 65 of the Finance Act 1994.

6. Controlled foreign companies (recovery of unlawful state aid)

That provision may be made in connection with Commission Decision (EU) 2019/1352 of 2 April 2019 on the state aid SA.44896 implemented by the United Kingdom concerning the CFC Group Financing Exemption.