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STATUTORY INSTRUMENTS

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**2018 No. 1376**

**The Value Added Tax (Postal Packets and  
Amendment) (EU Exit) Regulations 2018**

**PART 1**

**PRELIMINARY**

**Citation and commencement**

**1.**—(1) These Regulations may be cited as the Value Added Tax (Postal Packets and Amendment) (EU Exit) Regulations 2018.

(2) These Regulations come into force on such day or days as the Treasury may by regulations under section 52(2) of the Taxation (Cross-border Trade) Act 2018 appoint.

**Definitions**

**2.**—(1) In these Regulations—

“VATA 1994” means the Value Added Tax Act 1994;

“TCTA 2018” means the Taxation (Cross-border Trade) Act 2018;

“import VAT” means value added tax chargeable by virtue of section 1(1)(c) of VATA 1994(1) (importation of goods into the United Kingdom);

“marketplace operator”, in relation to an online marketplace, means the person who controls access to, and the contents of, the online marketplace;

“online marketplace” means a website, or any other means by which information is made available over the internet, through which persons other than the marketplace operator are able to offer goods for sale (whether or not the marketplace operator also does so);

“postal operator” means a person who provides—

(a) the service of conveying postal packets from one place to another by post; or

(b) any of the incidental services of receiving, collecting, sorting and delivering postal packets;

“postal packet” means a letter, parcel, packet or other article transmissible by post.

(2) In these Regulations a person is “UK-established” if the person has a business establishment or some other fixed establishment, in the United Kingdom in relation to a business carried on by the person.

**Qualifying importations and excepted importations**

**3.**—(1) In these Regulations a “qualifying importation” is made where—

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(1) 1994 c. 23; section 1(1)(c) was substituted by section 41(2) of the Taxation (Cross-border Trade) Act 2018 (c. 22) and has yet to be commenced.

- (a) a person (“the supplier”) agrees to supply goods for a consideration to a person (“the recipient”) in the course or furtherance of a business carried on by the supplier;
- (b) the supplier is not UK-established;
- (c) the goods are dispatched from a place outside the United Kingdom to the United Kingdom in a postal packet;
- (d) the value of the contents of the postal packet is £135 or less as determined by or under section 16 of TCTA 2018;
- (e) the postal packet does not contain goods of a class or description subject to any duty of excise; and
- (f) the postal packet is not declared for a special Customs procedure as defined in section 3(4) of TCTA 2018,

and “qualifying importation”, “supplier”, and “recipient” are to be interpreted in accordance with this paragraph.

(2) In these Regulations, a qualifying importation is an “excepted importation” if, in relation to that importation either—

- (a) the supplier ensures that a UK-established postal operator has a legally binding obligation (including an obligation that arises under a contract with the supplier or with another) to pay any import VAT that is chargeable on that qualifying importation to the Commissioners; or
- (b) a non UK-established postal operator has an obligation under an agreement with the Commissioners to pay any import VAT that is chargeable on that qualifying importation to the Commissioners.

#### **Requirement, direction, demand, notice or permission**

4.—(1) Any requirement, direction, demand, notice or permission by the Commissioners, under or for the purposes of these Regulations, may be made or given by a notice in writing, or otherwise.

(2) If any such communication in writing is to be served on, given to or made of any person for the purposes of these Regulations it may be served on, given to or made by means of electronic communications to the last known address for electronic communications of that person.