



Value Added Tax Act 1994

1994 CHAPTER 23

PART VI

SUPPLEMENTARY PROVISIONS

Interpretative provisions

[^{F1}95A Meaning of “online marketplace” and “operator” etc

(1) In this Act—

“online marketplace” means a website, or any other means by which information is made available over the internet, which facilitates the sale of goods through the website or other means by persons other than the operator (whether or not the operator also sells goods through the marketplace);

“operator”, in relation to an online marketplace, means the person who controls access to, and the contents of, the online marketplace provided that the person is involved in—

- (a) determining any terms or conditions applicable to the sale of goods,
- (b) processing, or facilitating the processing, of payment for the goods, and
- (c) the ordering or delivery, or facilitating the ordering or delivery, of the goods.

(2) For the purposes of subsection (1), an online marketplace facilitates the sale of goods if it allows a person to—

- (a) offer goods for sale, and
- (b) enter into a contract for the sale of those goods.

(3) The Treasury may by regulations amend this section so as to alter the meaning of—
“online marketplace”, and
“operator”.]

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 95A. (See end of Document for details)

Textual Amendments

- F1** S. 95A 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. 14](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 9](#)

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