

SCHEDULES

SCHEDULE 3

Section 7

ONLINE SALES BY OVERSEAS PERSONS AND LOW VALUE IMPORTATIONS

PART 1

MAIN AMENDMENTS

Amendments to the Value Added Tax Act 1994

- 1 VATA 1994 is amended as follows.
- 2 After section 5 insert—

“5A Supplies of goods facilitated by online marketplaces: deemed supply

- (1) This section applies where—
 - (a) a person (“P”) makes a taxable supply of goods in the course or furtherance of a business to another person (“R”),
 - (b) that supply is facilitated by an online marketplace, and
 - (c) the imported consignment condition is met.
- (2) For the purposes of this Act—
 - (a) P is to be treated as having supplied the goods to the operator of the online marketplace, and
 - (b) the operator is to be treated as having supplied the goods to R in the course or furtherance of a business carried on by the operator.
- (3) The imported consignment condition is met where—
 - (a) the supply of the goods to R involves those goods being imported,
 - (b) the intrinsic value of the consignment of which the goods are part is not more than £135, and
 - (c) the consignment of which the goods are part—
 - (i) does not contain excepted goods, and
 - (ii) is not a consignment in relation to which a postal operator established outside the United Kingdom has an obligation under an agreement with the Commissioners to pay any import VAT that is chargeable on the importation of that consignment into the United Kingdom.
- (4) For the purposes of subsection (3)(c)(i), “excepted goods” means goods of a class or description subject to any duty of excise whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid on the goods.

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- (5) The Commissioners may by regulations substitute a different figure for a figure that is at any time specified in subsection (3)(b).”
- 3 (1) Section 5A (supplies of goods facilitated by online marketplaces: deemed supply) (inserted by paragraph 2 of this Schedule) is amended as follows.
- (2) In subsection (1), for paragraph (c) substitute—
- “(c) one of the following applies—
- (i) the imported consignment condition is met, or
- (ii) the supply of goods to R does not involve those goods being imported, but P is established outside the United Kingdom.”
- (3) After subsection (1) insert—
- “(1A) But this section does not apply in a case where P is established outside the United Kingdom and the imported consignment condition is not met if—
- (a) R is registered under this Act,
- (b) R has provided the operator of the online marketplace with R’s VAT registration number, and
- (c) the operator of the online marketplace has provided P with that number and details of the supply before the end of the relevant period.”
- (4) In subsection (5), after “regulations” insert “—
- (a) specify the details that must be provided for the purposes of subsection (1A)(c);
- (b)”.
- (5) After subsection (5) insert—
- “(6) In this section—
- “relevant period” means the period of 7 days beginning with the day on which the supply is treated as taking place under section 6 or such longer period as the Commissioners may allow in general or specific directions;
- “VAT registration number” means the number allocated by the Commissioners to a person registered under this Act.”
- 4 (1) Section 7 (place of supply of goods) is amended as follows.
- (2) Before subsection (6) insert—
- “(5A) Goods whose place of supply is not determined under any of the preceding provisions of this section shall be treated as supplied outside the United Kingdom where the supply—
- (a) meets the imported consignment condition in section 5A; and
- (b) is deemed to be to the operator of an online marketplace.
- (5B) Goods whose place of supply is not determined under any of the preceding provisions of this section shall be treated as supplied in the United Kingdom where—
- (a) they are supplied by a person in the course or furtherance of a business carried on by that person;
- (b) the supply involves the goods being imported;

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- (c) the intrinsic value of the consignment of which the goods are part is not more than £135; and
- (d) the consignment of which the goods are part—
 - (i) does not contain goods of a class or description subject to any duty of excise whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid on the goods; and
 - (ii) is not a consignment in relation to which a postal operator established outside the United Kingdom has an obligation under an agreement with the Commissioners to pay any import VAT that is chargeable on the importation of that consignment into the United Kingdom.”

(3) After subsection (9) insert—

“(9A) The Commissioners may by regulations substitute a different figure for a figure that is at any time specified in subsection (5B)(c).”

5 After section 7 insert—

“7AA Reverse charge on goods supplied from abroad

(1) This section applies where—

- (a) goods are supplied by a person (“A”) to another person (“B”),
- (b) B is registered under this Act,
- (c) the supply involves the goods being imported,
- (d) the intrinsic value of the consignment of which the goods are part is not more than £135, and
- (e) the consignment of which the goods are part—
 - (i) does not contain goods of a class or description subject to any duty of excise whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid on the goods, and
 - (ii) is not a consignment in relation to which a postal operator established outside the United Kingdom has an obligation under an agreement with the Commissioners to pay any import VAT that is chargeable on the importation of that consignment into the United Kingdom.

(2) This Act has effect as if, instead of there being a supply of the goods by A to B—

- (a) there were a supply of the goods by B in the course of furtherance of a business carried on by B, and
- (b) that supply were a taxable supply.

(3) The Commissioners may by regulations substitute a different figure for a figure that is at any time specified in subsection (1)(d).”

6 In section 16A(1) (postal packets) omit “(within the meaning of the Postal Services Act 2000)”.

7 (1) Section 37 (relief from VAT on importation of goods) is amended as follows.

(2) For the heading, substitute “VAT on importation of goods: reliefs etc”.

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- (3) Before subsection (1) insert—
- “(A1) No VAT is chargeable on the importation of goods to which section 7(5B) applies.”
- 8 In section 77B (joint and several liability: sellers identified as non-compliant by the Commissioners) omit subsections (9) and (12).
- 9 In section 77BA (joint and several liability: non-UK sellers in breach of Schedule 1A registration requirement) omit subsection (8).
- 10 In section 77C (joint and several liability under section 77B or 77BA: assessments) omit subsection (9).
- 11 In section 77D (joint and several liability under section 77B or 77BA: interest) omit subsection (8).
- 12 In section 77E (display of VAT registration numbers), in subsection (9) omit the definition of “online marketplace” and “operator”.
- 13 After section 77E insert—

“Liability of operators of online marketplaces for VAT in cases of deemed supply

77F Exception from liability under section 5A

- (1) This section applies where an amount of VAT is due from the operator of an online marketplace by virtue of section 5A.
- (2) The operator is not liable for any amount of VAT in excess of the amount paid by R (as defined in section 5A) provided that the operator took—
- (a) all reasonable steps to ascertain the matters set out in subsection (3), and
 - (b) all other reasonable steps to satisfy itself that the amount charged was correct.
- (3) The matters are—
- (a) the place of establishment of the person making taxable supplies facilitated by the online marketplace;
 - (b) the location of the goods at the time of their supply.”
- 14 Before section 96 insert—

“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—

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- (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”.
- 15 In section 96(1) (other interpretative provisions), at the appropriate places insert—
““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;”.
- 16 (1) Schedule 8 (zero-rating) is amended as follows.
(2) In Part 1 (index to zero-rated supplies of goods and services), at the appropriate place insert—

“Online marketplaces (deemed supply) | Group 21”.

- (3) In Part 2 (the groups), after Group 20 insert—

“GROUP 21

ONLINE MARKETPLACES (DEEMED SUPPLY)

Item No.

- 1 A supply by a person established outside the United Kingdom that is deemed to be a supply to an operator of an online marketplace by virtue of section 5A, provided that the supply does not involve the goods being imported for the purposes of that section.”
- 17 (1) In Schedule 11 (administration, collection and enforcement), paragraph 6 (record keeping) is amended as follows.
(2) Before sub-paragraph (5) insert—
“(4A) In relation to a relevant taxable person, a duty under this paragraph to preserve records relating to a relevant taxable supply must be

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discharged by at least preserving the information contained in the records electronically.

(4B) A relevant taxable person must make available to the Commissioners electronically on request any records preserved in accordance with sub-paragraph (4A).

(4C) In sub-paragraph (4A) “relevant taxable supply” means a supply of goods where—

- (a) that supply is deemed to be a supply by an operator of an online marketplace by virtue of section 5A, or
- (b) the place of supply of those goods is determined by section 7(5B).

(4D) In sub-paragraphs (4A) and (4B) “relevant taxable person” means a person who is a taxable person and who—

- (a) is the operator of an online marketplace,
- (b) is a person making taxable supplies of goods facilitated by an online marketplace, or
- (c) makes taxable supplies, the place of supply of which is determined by section 7(5B).”

(3) In sub-paragraph (5), after “may by regulations make” insert “further”.

Amendment to the Value Added Tax (Imported Goods) Relief Order 1984

18 In Schedule 2 to the Value Added Tax (Imported Goods) Relief Order 1984 (S.I. 1984/746) (reliefs for goods of certain descriptions), omit Item 8 and Notes (2) and (3) in Group 8 (low value consignment relief).

Amendments to the Value Added Tax Regulations 1995

19 The Value Added Tax Regulations 1995 (S.I. 1995/2518) are amended as follows.

20 In regulation 13(1) (obligation to supply a VAT invoice), before sub-paragraph (2) insert—

“(1C) Save as otherwise provided in these Regulations, where a registered person makes a taxable supply of goods to a person who is not a taxable person, if—

- (a) that supply is deemed to be a supply by an operator of an online marketplace by virtue of section 5A of the Act, or
- (b) the place of supply of those goods is determined by section 7(5B) of the Act,

the registered person must provide the other person with a VAT invoice.”

21 (1) Regulation 13A (electronic invoicing) is amended as follows.

(2) In paragraph (1) for “goods or services” substitute “services or relevant goods”.

(3) After paragraph (4) insert—

“(5) In this regulation, “relevant goods” means all goods other than goods—

- (a) the supply of which is deemed to be a supply by an operator of an online marketplace by virtue of section 5A of the Act, or
- (b) the place of supply of which is determined by section 7(5B) of the Act.”

- 22 (1) Regulation 15 (change of rate, credit notes) is amended as follows.
- (2) The existing text becomes paragraph (1).
- (3) In that paragraph, after “relates to a” insert “relevant”.
- (4) After that paragraph insert—
- “**(2)** In this regulation, “relevant supply” means a supply of goods or services other than a supply of goods to a person who is not a taxable person.”
- 23 (1) Regulation 15C (changes in consideration: debit notes and credit notes) is amended as follows.
- (2) In paragraph (1), at the end insert “, subject to paragraph **(1A)**”.
- (3) After paragraph (1) insert—
- “**(1A)** This regulation does not apply in relation to a case where the original supply was a supply of goods to a person who was not a taxable person.”
- 24 After regulation 16A insert—

Retailers’ and simplified invoices: exceptions

- “**16B** Regulations 16 and 16A do not apply in relation to a supply of goods if—
- (a) that supply is deemed to be a supply by an operator of an online marketplace by virtue of section **5A** of the Act, or
- (b) the place of supply of those goods is determined by section **7(5B)** of the Act.”

PART 2

AMENDMENTS AND MODIFICATIONS RELATING TO THE NORTHERN IRELAND PROTOCOL

Amendments to the Value Added Tax Act 1994

- 25 VATA 1994 is amended as follows.
- 26 In section 40A (Northern Ireland Protocol) (inserted by section 3 of this Act), after subsection **(2)** insert—
- “**(3)** Schedule 9ZC makes provision, as a result of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement, about the application of this Act in cases involving—
- (a) supplies of goods by persons established outside the United Kingdom that are facilitated by online marketplaces, and
- (b) the importation of goods of a low value.”
- 27 (1) Schedule 9ZB (inserted by paragraph **2** of Schedule 2 to this Act) is amended as follows.
- (2) After paragraph **1(8)** insert—
- “**(9)** This paragraph is subject to paragraph **4** of Schedule 9ZC.”;
- (3) After paragraph **4(10)** insert—

“(11) Sub-paragraphs (3) and (4) are subject to paragraph 4A of Schedule 9ZC.”

28 After that Schedule insert—

“SCHEDULE Section 40A(3)
9ZC

ONLINE SALES BY OVERSEAS PERSONS AND LOW VALUE IMPORTATIONS:
MODIFICATIONS RELATING TO THE NORTHERN IRELAND PROTOCOL

PART 1

MODIFICATION OF THIS ACT

- 1 References in the following provisions of this Act to goods being imported do not include goods imported into the United Kingdom as a result of their entry into Northern Ireland or goods treated as having been imported into the United Kingdom as a result of their being removed from Northern Ireland to Great Britain—
 - (a) section 5A(3) (the imported consignment condition);
 - (b) section 7(5B)(b) (place of supply of goods);
 - (c) section 7AA(1)(c) (reverse charge on goods supplied from abroad).

- 2 Section 77F (exception from liability under section 5A) has effect as if—
 - (a) in the heading, after “section 5A” there were inserted “or Part 1 of Schedule 9ZC”;
 - (b) in subsection (1), after “section 5A” there were inserted “or Part 1 of Schedule 9ZC”;
 - (c) in subsection (2), after “(as defined in section 5A” there were inserted “or Part 1 of Schedule 9ZC, as the case may be”.

- 3 (1) In Schedule 11, paragraph 6 has effect subject to the following modifications.
 - (2) Sub-paragraph (4C) has effect as if—
 - (a) the “or” at the end of paragraph (a) were omitted;
 - (b) after paragraph (b) there were inserted “, or
 - (c) Part 1 of Schedule 9ZC makes provision about who is treated as having imported those goods.”
 - (3) Sub-paragraph (4D) has effect as if—
 - (a) the “or” at the end of paragraph (b) were omitted;
 - (b) after paragraph (c) there were inserted “, or
 - (d) is treated as having imported goods under Part 1 of Schedule 9ZC.”

- 4 (1) Sub-paragraph (2) applies, instead of section 15(4) and (5) (as modified by paragraph 1 of Schedule 9ZB), where—
 - (a) goods are imported into the United Kingdom as a result of their entry into Northern Ireland in the course or furtherance of a business by a person (“P”),

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- (b) that importation is in the course of a taxable supply to a person (“R”) who—
 - (i) is not registered under this Act, or
 - (ii) is registered under this Act but who has not provided P or, where the supply is facilitated by an online marketplace, the operator of that marketplace, with R’s VAT registration number,
 - (c) the intrinsic value of the consignment of which the goods are part is not more than £135, and
 - (d) the consignment of which the goods are part—
 - (i) does not contain excepted goods, and
 - (ii) is not a consignment in relation to which a postal operator established outside the United Kingdom has an obligation under an agreement with the Commissioners to pay any import VAT that is chargeable on the importation of that consignment into the United Kingdom.
- (2) The person who is treated as having imported the goods is—
- (a) in a case where the supply is facilitated by an online marketplace, the operator of the online marketplace, or
 - (b) in any other case, P.
- (3) In sub-paragraph (1)(b)(ii), “VAT registration number” means the number allocated by the Commissioners to a person registered under this Act.
- (4) For the purposes of sub-paragraph (1)(d)(i), “excepted goods” means goods of a class or description subject to any duty of excise whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid on the goods.
- (5) The Commissioners may by regulations substitute a different figure for a figure that is at any time specified in sub-paragraph (1)(c).

PART 2

MODIFICATION OF THE VALUE ADDED TAX (IMPORTED GOODS) RELIEF ORDER 1984

- 5 (1) In Schedule 2 to the Value Added Tax (Imported Goods) Relief Order 1984 (S.I. 1984/746) (reliefs for goods of certain descriptions), Group 8 (articles sent for miscellaneous purposes) has effect subject to the following modifications.
- (2) That Group has effect as if after item 7 there were inserted—
- “8 Any consignment of goods imported into the United Kingdom as a result of their entry into Northern Ireland (other than alcoholic beverages, tobacco products, perfumes or toilet waters) not exceeding £15 in value.”
- (3) That Group has effect as if after note (1) there were inserted—

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“(2) Item 8 does not apply in relation to any goods imported on mail order.

(3) For the purposes of note (2)—

“mail order” in relation to any goods means any transaction or series of transactions under which a seller (S) sends goods in fulfilment of an order placed remotely,

“remotely” means by any means that do not involve the simultaneous physical presence of S and the person placing the order, and

“seller” does not include any person acting otherwise than in a commercial or professional capacity.”

PART 3

REGISTRATION

Liability to be registered

- 6 (1) A person who is treated as having imported goods under Part 1 of this Schedule and—
- (a) is not registered under this Act, and
 - (b) is not liable to be registered under Schedule 1, 1A or 9ZA to this Act,
- becomes liable to be registered under this Schedule at the point they are so treated.
- (2) A person who is not registered or liable to be registered as mentioned in sub-paragraph (1)(a) and (b) becomes liable to be registered under this Schedule at any time if there are reasonable grounds for believing that the person will be treated as having imported goods under Part 1 of this Schedule in the following 30 days.
- (3) A person is treated as having become liable to be registered under this Schedule at any time when the person would have become so liable under the preceding provisions of this paragraph but for any registration which is subsequently cancelled under paragraph 11(2) of this Schedule, paragraph 13(3) of Schedule 1, paragraph 11 of Schedule 1A, paragraph 6(2) of Schedule 3A or paragraph 43 or 53 of Schedule 9ZA.
- (4) A person does not cease to be liable to be registered under this Schedule except in accordance with paragraph 7.
- 7 (1) A person who has become liable to be registered under this Schedule ceases to be so liable at any time if the Commissioners are satisfied that the person is no longer a person who is, or will be, treated as having imported goods under Part 1 of this Schedule.
- (2) But a person does not cease to be liable to be registered under this Schedule at any time if there are reasonable grounds for believing that the person will be treated as having imported goods under Part 1 of this Schedule in the following 30 days.

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Notification of liability and registration

- 8 (1) A person who becomes liable to be registered under this Schedule must notify the Commissioners of the liability—
- (a) in the case of a liability under sub-paragraph (1) of paragraph 6, within 30 days of the person becoming so liable, and
 - (b) in the case of a liability under sub-paragraph (2) of that paragraph, before the end of the period by reference to which the liability arises.
- (2) The Commissioners must register any such person (whether or not the person notifies them) with effect from the relevant time.
- (3) In this paragraph “the relevant time”—
- (a) in a case falling within sub-paragraph (1)(a), means the beginning of the day on which the liability arose, and
 - (b) in a case falling within sub-paragraph (1)(b), means the beginning of the period by reference to which the liability arose.

Entitlement to be registered etc

- 9 (1) Where a person who is not liable to be registered under this Act and is not already so registered—
- (a) satisfies the Commissioners that the person intends to make or facilitate a relevant supply from a specified date, and
 - (b) requests to be registered under this Schedule,
- the Commissioners may, subject to such conditions as they think fit to impose, register the person with effect from such date as may be agreed between the Commissioners and the person.
- (2) Conditions imposed under sub-paragraph (1) may—
- (a) be so imposed wholly or partly by reference to, or without reference to, any conditions prescribed for the purposes of this paragraph, and
 - (b) be subsequently varied by the Commissioners (whenever the conditions were imposed).
- (3) Where a person who is entitled to be registered under paragraph 9 or 10 of Schedule 1 requests registration under this paragraph, the person is to be registered under that Schedule, and not under this Schedule.

Notification of matters affecting continuance of registration

- 10 (1) Any person registered under this Schedule who ceases to be registrable under this Act must notify the Commissioners of that fact within 30 days of the day on which the person ceases to be registrable.
- (2) A person registered under paragraph 9(1) must notify the Commissioners, within 30 days of the first occasion after the person’s registration when the person makes or facilitates a relevant supply, that the person has made or facilitated that supply.

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- (3) For the purposes of this paragraph a person ceases to be registrable under this Act where—
- (a) the person ceases to be a person who would be liable or entitled to be registered under this Act if the person's registration and any enactment preventing a person from being liable to be registered under different provisions at the same time were disregarded, or
 - (b) in the case of a person who (having been registered under paragraph 9(1)) has not been such a person during the period of the person's registration, the person ceases to have any intention of making or facilitating relevant supplies.

Cancellation of registration

- 11 (1) Where a person registered under this Schedule satisfies the Commissioners that the person is not liable to be so registered, the Commissioners must, if the person so requests, cancel that registration with effect from the day on which the request is made or from such later date as may be agreed between the Commissioners and the person.
- (2) Where the Commissioners are satisfied that a person registered under this Schedule has ceased since the person's registration to be registrable under this Schedule, they may cancel that registration with effect from the day on which the person so ceased or from such later date as may be agreed between the Commissioners and the person.
- (3) Where the Commissioners are satisfied that a person who has been registered under paragraph 9(1) and is not for the time being liable to be registered under this Schedule—
- (a) has not begun, by the date specified in the person's request to be registered, to make or facilitate relevant supplies, or
 - (b) has contravened any condition of the person's registration,
- the Commissioners may cancel the person's registration with effect from the date so specified or, as the case may be, the date of the contravention or from such later date as may be agreed between the Commissioners and the person.
- (4) But the Commissioners may not, under sub-paragraph (1), (2) or (3), cancel a person's registration with effect from any time unless the Commissioners are satisfied that it is not a time when that person would be subject to a requirement, or in a case falling under sub-paragraph (2) or (3) a requirement or entitlement, to be registered under this Act.
- (5) Where the Commissioners are satisfied that, on the day on which a person was registered under this Schedule, the person—
- (a) was not registrable under this Schedule, and
 - (b) in the case of a person registered under paragraph 9(1), did not have the intention by reference to which the person was registered,
- the Commissioners may cancel that registration with effect from that day.

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(6) In determining, for the purposes of sub-paragraph (4), whether a person would be subject to a requirement, or would be entitled, to be registered at any time, so much of any provision of this Act as prevents a person from becoming liable or entitled to be registered when the person is already registered or when the person is so liable under any other provision is to be disregarded.

(7) For the purposes of this paragraph, a person is registrable under this Schedule at any time when the person is liable to be registered under this Schedule or is a person who makes or facilitates relevant supplies.

Notifications

12 Any notification required under this Part of this Schedule must be made in such form and manner and must contain such particulars as may be specified in regulations or by the Commissioners in accordance with regulations.

Meaning of relevant supply

13 For the purposes of this Part of this Schedule a supply is a “relevant supply” if the person making or facilitating it would be treated as having imported goods under Part 1 of this Schedule.

Modification of the Finance Act 2008

14 Paragraph 1 of Schedule 41 to the Finance Act 2008 (penalties: failure to notify etc) has effect as if in the table there were inserted the following entry—

| | |
|------------------|--|
| “Value added tax | Obligation under paragraph 8 of Schedule 9ZC to VATA 1994 (obligations to notify liability to register and notify matters affecting continuance of registration).” |
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29 (1) Part 1 of Schedule 9ZC (inserted by paragraph 28) is amended as follows.

(2) After paragraph 1 insert—

“1A Section 5A has effect as if in subsection (1)(c)(ii) after “outside the United Kingdom” there were inserted “and prior to the supply the goods were located in Great Britain”.”

(3) After paragraph 4 insert—

“4A (1) Sub-paragraph (2) applies, instead of paragraph 4(3) and (4) of Schedule 9ZB, in relation to a removal of goods from Northern Ireland to Great Britain or, as the case may be, vice versa where—

- (a) the removal is in the course of a supply by a person established outside of the United Kingdom (“P”), and
- (b) the supply is facilitated by an online marketplace.

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- (2) The operator of the online marketplace is the person who is treated as having imported the goods.
- (3) But sub-paragraph (2) does not apply where the person to whom the goods are supplied (“R”)—
 - (a) is registered under this Act,
 - (b) has provided the operator of the online marketplace with R’s VAT registration number, and
 - (c) the operator of the online marketplace has provided P with that number and details of the supply before the end of the relevant period.
- (4) In sub-paragraph (3)—
 - “relevant period” means the period of 7 days beginning with the day on which the supply is treated as taking place under section 6 or such longer period as the Commissioners may allow in general or specific directions;
 - “VAT registration number” means the number allocated by the Commissioners to a person registered under this Act.
- (5) The Commissioners may by regulations specify the details that must be provided for the purposes of sub-paragraph (3)(c).”