
Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 3

ONLINE SALES BY OVERSEAS PERSONS AND LOW VALUE IMPORTATIONS

PART 1

MAIN AMENDMENTS

Amendments to the Value Added Tax Act 1994

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.

*Changes to legislation: There are currently no known outstanding effects for the Taxation
(Post-transition Period) Act 2020, Paragraph 2. (See end of Document for details)*

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

Commencement Information

- I1** [Sch. 3 para. 2](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)
- I2** [Sch. 3 para. 2](#) in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 9](#)

Changes to legislation:

There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 2.