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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 24. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 3

#### ONLINE SALES BY OVERSEAS PERSONS AND LOW VALUE IMPORTATIONS

##### PART 1

##### MAIN AMENDMENTS

###### *Amendments to the Value Added Tax Regulations 1995*

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.”

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#### **Commencement Information**

- 11** Sch. 3 para. 24 in force at Royal Assent for specified purposes, see s. 11(1)(e)  
**12** Sch. 3 para. 24 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 24.