

---

**Changes to legislation:** There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 4. (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*

- 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;
  - (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).”

**Changes to legislation:** *There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 4. (See end of Document for details)*

---

**Commencement Information**

- I1** [Sch. 3 para. 4](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)
- I2** [Sch. 3 para. 4](#) 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 4.