

Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Cross Heading: Amendments to the Value Added Tax Regulations 1995. (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 Regulations 1995

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

Commencement Information

- I1** Sch. 3 para. 19 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I2 Sch. 3 para. 19 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

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.”

Commencement Information

- I3** Sch. 3 para. 20 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I4 Sch. 3 para. 20 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

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.”

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Commencement Information

- I5** Sch. 3 para. 21 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I6 Sch. 3 para. 21 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

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.”

Commencement Information

- I7** Sch. 3 para. 22 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I8 Sch. 3 para. 22 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

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.”

Commencement Information

- I9** Sch. 3 para. 23 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I10 Sch. 3 para. 23 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

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.”

Commencement Information

- I11** Sch. 3 para. 24 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I12 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

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