
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART III

VAT INVOICES AND OTHER INVOICING REQUIREMENTS

[^{F1}**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.]

Textual Amendments

F1 [Reg. 16B](#) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 3 para. 24](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 9](#)

Modifications etc. (not altering text)

C1 [Reg. 16B](#) modified (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by 1994 c. 23, Sch. 9ZC para. 5A(4) (as inserted by [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), [Sch. 18 para. 8\(6\)](#)); S.I. 2021/770, [reg. 3](#))

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 16B.