
STATUTORY INSTRUMENTS

2021 No. 715

**The Value Added Tax (Amendment)
(EU Exit) Regulations 2021**

Amendment of the Value Added Tax (Special Provisions) Order 1995

13. In article 12(4)(a) (relief for certain goods)—

(a) omit “or” at the end of paragraph (iii);

(b) after paragraph (iv), insert—

“(v) the supply is a supply of goods that are treated as supplied in the United Kingdom as a result of section 7(5B) of the Act⁽¹⁾; or

(vi) the supply is a supply of goods that is treated as made by the operator of an online marketplace under section 5A of the Act⁽²⁾ by virtue of the condition in subsection (1)(c)(ii) being satisfied;”.

⁽¹⁾ Section 7(5B) was inserted by section 7 of, and paragraph 4 of Schedule 3 to, the Taxation (Post-transition Period) Act 2020.
⁽²⁾ Section 5A was inserted by section 7 of, and paragraph 2 of Schedule 3 to, the Taxation (Post-transition Period) Act 2020 and was amended by paragraph 3 of that Schedule.