



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART IV

#### ADMINISTRATION, COLLECTION AND ENFORCEMENT

#### *[<sup>F1</sup>Liability of operators of online marketplaces for VAT in cases of deemed supply]*

##### Textual Amendments

- F1** S. 77F and crossheading inserted (31.12.2020 in so far as not already in force, 17.12.2020 for specified purposes) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 3 para. 13](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9

#### **77F Exception from liability under section 5A**

- (1) This section applies where an amount of VAT is due from the operator of an online marketplace by virtue of section 5A.
- (2) The operator is not liable for any amount of VAT in excess of the amount paid by R (as defined in section 5A) provided that the operator took—
  - (a) all reasonable steps to ascertain the matters set out in subsection (3), and
  - (b) all other reasonable steps to satisfy itself that the amount charged was correct.
- (3) The matters are—
  - (a) the place of establishment of the person making taxable supplies facilitated by the online marketplace;
  - (b) the location of the goods at the time of their supply.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross  
Heading: Liability of operators of online marketplaces for VAT in cases of deemed supply.