

Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 14. (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

14 Before section 96 insert—

Meaning of “online marketplace” and “operator” etc

“95A(1) In this Act—

“online marketplace” means a website, or any other means by which information is made available over the internet, which facilitates the sale of goods through the website or other means by persons other than the operator (whether or not the operator also sells goods through the marketplace);

“operator”, in relation to an online marketplace, means the person who controls access to, and the contents of, the online marketplace provided that the person is involved in—

- (a) determining any terms or conditions applicable to the sale of goods,
 - (b) processing, or facilitating the processing, of payment for the goods, and
 - (c) the ordering or delivery, or facilitating the ordering or delivery, of the goods.
- (2) For the purposes of subsection (1), an online marketplace facilitates the sale of goods if it allows a person to—
- (a) offer goods for sale, and
 - (b) enter into a contract for the sale of those goods.
- (3) The Treasury may by regulations amend this section so as to alter the meaning of—
- “online marketplace”, and
- “operator”.

Commencement Information

II Sch. 3 para. 14 in force at Royal Assent for specified purposes, see s. 11(1)(e)

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I2 Sch. 3 para. 14 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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