
Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 22. (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

- 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

- I1** [Sch. 3 para. 22](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)
- I2** [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](#)

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