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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 23. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 3

#### ONLINE SALES BY OVERSEAS PERSONS AND LOW VALUE IMPORTATIONS

##### PART 1

##### MAIN AMENDMENTS

###### *Amendments to the Value Added Tax Regulations 1995*

- 23 (1) Regulation 15C (changes in consideration: debit notes and credit notes) is amended as follows.
- (2) In paragraph (1), at the end insert “, subject to paragraph (1A) ”.
- (3) After paragraph (1) insert—
- “(1A) This regulation does not apply in relation to a case where the original supply was a supply of goods to a person who was not a taxable person.”

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##### **Commencement Information**

- I1** [Sch. 3 para. 23](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)
- I2** [Sch. 3 para. 23](#) in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 9](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 23.