

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.”