



Taxation (Post-transition Period) Act 2020

2020 CHAPTER 26

Other provision about value added tax

7 Online sales by overseas persons and low value importations

Schedule 3 makes provision for the purposes of value added tax in cases involving—

- (a) supplies of goods by persons established outside the United Kingdom that are facilitated by online marketplaces;
- (b) the importation into the United Kingdom of goods of a low value.

Commencement Information

- I1** S. 7 in force at Royal Assent for specified purposes, see s. 11(1)(e)
- I2** S. 7 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, Section 7.