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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 16. (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 Act 1994*

- 16 (1) Schedule 8 (zero-rating) is amended as follows.
- (2) In Part 1 (index to zero-rated supplies of goods and services), at the appropriate place insert—

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“Online marketplaces (deemed supply)                      Group 21”.

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- (3) In Part 2 (the groups), after Group 20 insert—

##### “GROUP 21

##### ONLINE MARKETPLACES (DEEMED SUPPLY)

###### *Item No.*

- 1            A supply by a person established outside the United Kingdom that is deemed to be a supply to an operator of an online marketplace by virtue of section 5A, provided that the supply does not involve the goods being imported for the purposes of that section.”

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##### **Commencement Information**

- 11**    [Sch. 3 para. 16](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)
- 12**    [Sch. 3 para. 16](#) 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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