

L.N. 219 of 2020

**VALUE ADDED TAX ACT
(CAP. 406)**

**Value Added Tax Act (Amendment of Second Schedule)
Regulations, 2020**

IN EXERCISE of the powers conferred by article 75 of the Value Added Tax Act, the Minister for Finance and Financial Services, has made the following regulations:-

1. (1) The title of these regulations is Value Added Tax Act (Amendment of Second Schedule) Regulations, 2020 and these regulations shall be read and construed as one with the Second Schedule to the Value Added Tax Act, which Second Schedule is hereinafter in these regulations referred to as "the Second Schedule".

Citation, scope and commencement.

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(2) These regulations shall bring into force the provisions of Article 2 of Council Directive (EU) 2017/2455 of the 5th December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods and the provisions of Council Directive (EU) 2019/1995 of 21st November 2019 amending Directive 2006/112/EC as regards provisions relating to distance sales of goods and certain domestic supplies of goods.

(3) These regulations shall come into force on such date or dates as the Minister for Finance and Financial Services, may by notice in the Gazette, establish.

2. Immediately after item 12 of the Second Schedule, there shall be added the following new item:

Adds new item to the Second Schedule.

"Facilitation of supplies of goods through an electronic interface

12A. (1) Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, distance sales of goods imported from third territories or third countries in consignments of an intrinsic value not exceeding one-hundred and fifty euro (€150), that taxable person shall be deemed to have received and supplied those goods himself.

(2) Where a taxable person facilitates, through the use of

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an electronic interface such as a marketplace, platform, portal or similar means, the supply of goods within the Community by a taxable person not established within the Community to a non-taxable person, the taxable person who facilitates the supply shall be deemed to have received and supplied those goods himself."
