

When does interface promoting distance sales become responsible for collecting VAT? 2/46/21

The surge of online trading has more and more businesses not only selling their own goods but promoting sales of third-party goods through various electronic interfaces (e.g. marketplaces, platforms or portals). Under amendments to the VAT rules effective from 1 July 2021, in certain cases interfaces promoting third-party supplies are responsible for collecting VAT instead of the seller. This article explores cases in which the taxable person (interface) is considered to have acquired the goods and sold them on, becoming a deemed supplier.

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