



➤ **New EU-wide threshold of
EUR 10 000.**



now

VAT rules from 1st July 2021

Currently EU businesses making distance sales of goods from within the EU to buyers located in another EU Member State need to register and pay VAT in the buyers' Member State.

This rule applies when the distance sales of goods is above a certain annual threshold (EUR 35 000 or 100 000, depending on the Member State).

Below €10.000 value ➤



Above €10.000 value ➤

Same VAT treatment as if they were selling at home

Register in the VAT One Stop Shop (OSS) to easily declare and pay VAT due in all other Member States

➤ **Removal of the threshold for imports of low-value goods**



now

VAT rules from 1st July 2021

VAT exemption is granted for the import of low value goods up to EUR 22

The VAT exemption at importation of small consignments with a value up to EUR 22 will be removed and VAT will be due on all goods imported in the EU.

To declare and pay VAT due on distance sales of imported goods with a value not exceeding EUR 150, online sellers and marketplaces can use a newly created special scheme - **the Import One Stop Shop (IOSS)**.

➤ Find out more about the new e-commerce thresholds, the OSS and the IOSS <https://ec.europa.eu/vat-e-commerce>

