

NEW E-COMMERCE RULES ARE COMING IN JULY 2021

*Prepare your business for the new
future-proof VAT rules*

The rules:

- › ensure that VAT is paid where consumption of goods and services takes place;
- › create a uniform VAT regime for cross-border supplies of goods and services;
- › offer businesses a simple and uniform system to declare and pay their VAT obligations in the EU via the VAT One-Stop Shop.

THE NEW VAT RULES ENSURE
A **LEVEL-PLAYING FIELD**
FOR EU BUSINESS AND
BRING SIMPLER VAT RULES
FOR BUSINESSES ENGAGED IN
CROSS-BORDER E-COMMERCE



THE USE OF THE ONE-STOP SHOP IS
ESTIMATED TO REDUCE RED TAPE
FOR ONLINE BUSINESSES BY UP TO

95%

SIMPLIFY YOUR TAX WORKFLOW BY USING THE ONE-STOP SHOP

If you opt to use the One-Stop Shop you will be able to:

- › register in one EU Member State and have that registration valid for the entire EU;
- › declare and pay the VAT due for all eligible cross-border sales in the EU, only in the country where you are registered.

BUYERS WILL APPRECIATE THAT...

- › when buying goods online, they will know the total price (including VAT) at the moment of sale;
- › they will benefit from a speedier delivery of goods;
- › if they purchase from a marketplace or seller which uses the One-Stop Shop, they should not face unforeseen tax/customs costs if the goods come from outside the EU.

The existing Mini One-Stop Shop (MOSS) will be extended and will become the VAT One-Stop Shop (OSS).

It will cover:

- › all services supplied cross-border to buyers;
- › intra-EU distance sales of goods and certain domestic sales facilitated by online marketplaces;
- › distance sales of goods imported from third countries in consignments of up to €150 in value.

YOU WILL BE ABLE TO BENEFIT FROM THE NEW RULES IF YOU ARE...

- › a business selling goods online
OR
- › an online marketplace or platform



**NEW FUTURE
PROOF VAT RULES.**
E-COMMERCE
MADE EASY