

Information for sellers

Currently EU businesses making distance sales of goods from within the EU above a certain threshold (EUR 35 000 or 100 000, depending on the Member State) to buyers located in another EU Member State need to register and pay VAT in the buyers' Member State. This is very costly and burdensome.

From 1 July 2021 new rules enter into force. According to these new rules, below a threshold of EUR 10 000 VAT can be paid to the Member State where the selling business is located. Above this threshold, businesses will be able to easily register in a One-Stop Shop (OSS) – where they can easily declare and pay the VAT due in other Member States.

The OSS is an electronic system which simplifies up to 95% of VAT obligations for sellers of goods and services to consumers throughout the EU, as it allows them to:

- The OSS covers the following:

- 



› How to register for the OSS?

Each EU Member State will have an online OSS portal where businesses can register. This single registration will, however, be valid for all sales to consumers in other EU Member States.

› What do you need to do if you use the OSS?

If you use the OSS you should:

- › apply the VAT rate of the Member State where the goods are dispatched to or where the services are supplied;
- › collect VAT from the buyer on intra-EU distance sales of goods or on supplies of services;
- › submit an electronic quarterly VAT return via the OSS portal of the Member State where you are registered for OSS;
- › make a quarterly payment of the VAT declared in the VAT return to the Member State where you are registered for OSS;
- › keep records of all eligible OSS sales for 10 years.

Information on the VAT rates throughout the EU can be found on the [websites of each Member State](#) and on the [website of the European Commission](#).¹

¹ https://ec.europa.eu/taxation_customs/tedb/vatSearchForm.html

› Glossary

Intra-EU distance sales of goods means goods (which are already in free circulation in the EU) located in one Member State that are sold and sent by or on behalf of the supplier/seller to a customer in another Member State.

The EU Member States are Austria, Belgium, Bulgaria, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden.

› **More information** <https://ec.europa.eu/vat-ecommerce>



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