



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

➤ New VAT rules are coming in July 2021. They are designed to fit with the Digital Single Market and **make the VAT process fairer, simpler and more fraud-proof**

before

benefit

after



Different VAT e-commerce rules for EU and non-EU traders



➤ Fairer taxation

- Equal taxation for all businesses in and outside the EU
- Simpler VAT rules and processes

Complicated and burdensome VAT obligations depending on EU Member State



➤ Simplified process

- Easy for all businesses to declare and pay their VAT on cross-border deliveries to customers via the OSS and/or the IOSS
- Users deal with only one national tax authority

VAT exemption on imported goods lead to inappropriate customs declarations, distorting the market and creating unfair competition



➤ Greater price transparency

- VAT is paid in the Member State of the buyer
- The IOSS can be used to declare and pay this VAT

No accountability for electronic interfaces, such as platforms or marketplaces



➤ Greater VAT compliance

- The electronic interface is responsible for ensuring VAT is collected on their platforms
- Less VAT fraud

REDUCE ADMINISTRATIVE BURDEN FOR ONLINE BUSINESSES BY UP TO 95% >>> **GREATER SUPPORT FOR KEY EU POLICIES**

➤ More information <https://ec.europa.eu/vat-e-commerce>



PREPARE FOR THE **NEW VAT E-COMMERCE RULES**

