

eTrade update - the most recent and important initiatives in the EU

EU4Digital: eTrade Network, 8th online Workshop

(9-10 June 2020)



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The 2021 changes in the EU: influence on cross-border eCommerce

VAT

1

All goods are to be declared and VAT to be collected (including < 22 EUR goods)

2

Import One Stop Shop (IOSS) system to collect VAT at purchase will make a faster release at customs

3

If IOSS is not used, VAT will be charged at import >> special arrangements

Customs

4

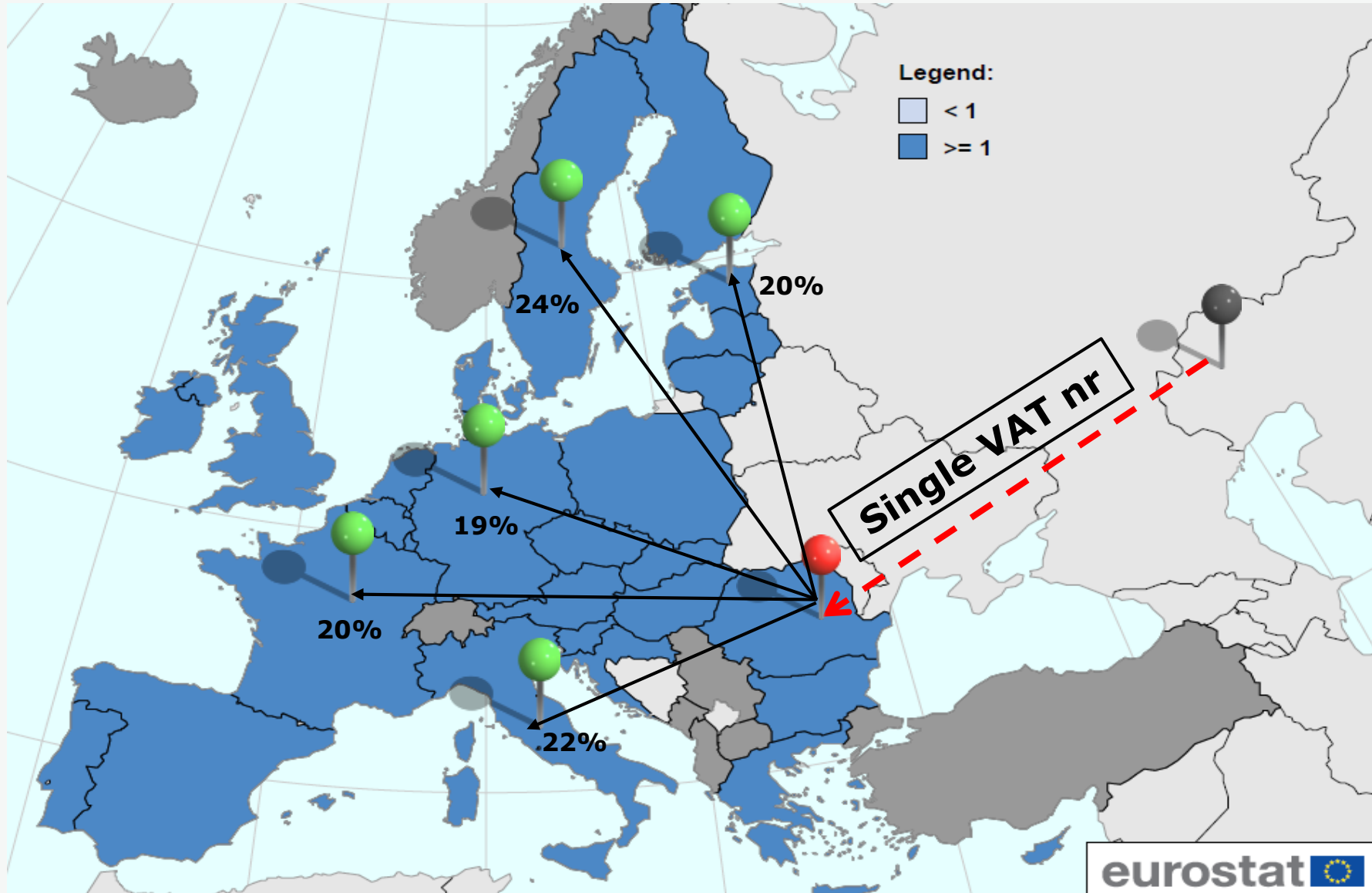
All imported consignments must be covered by an electronic safety & security and a customs declaration

5

Reduced data set for goods < 150 EUR not subject to excise duties or restrictions



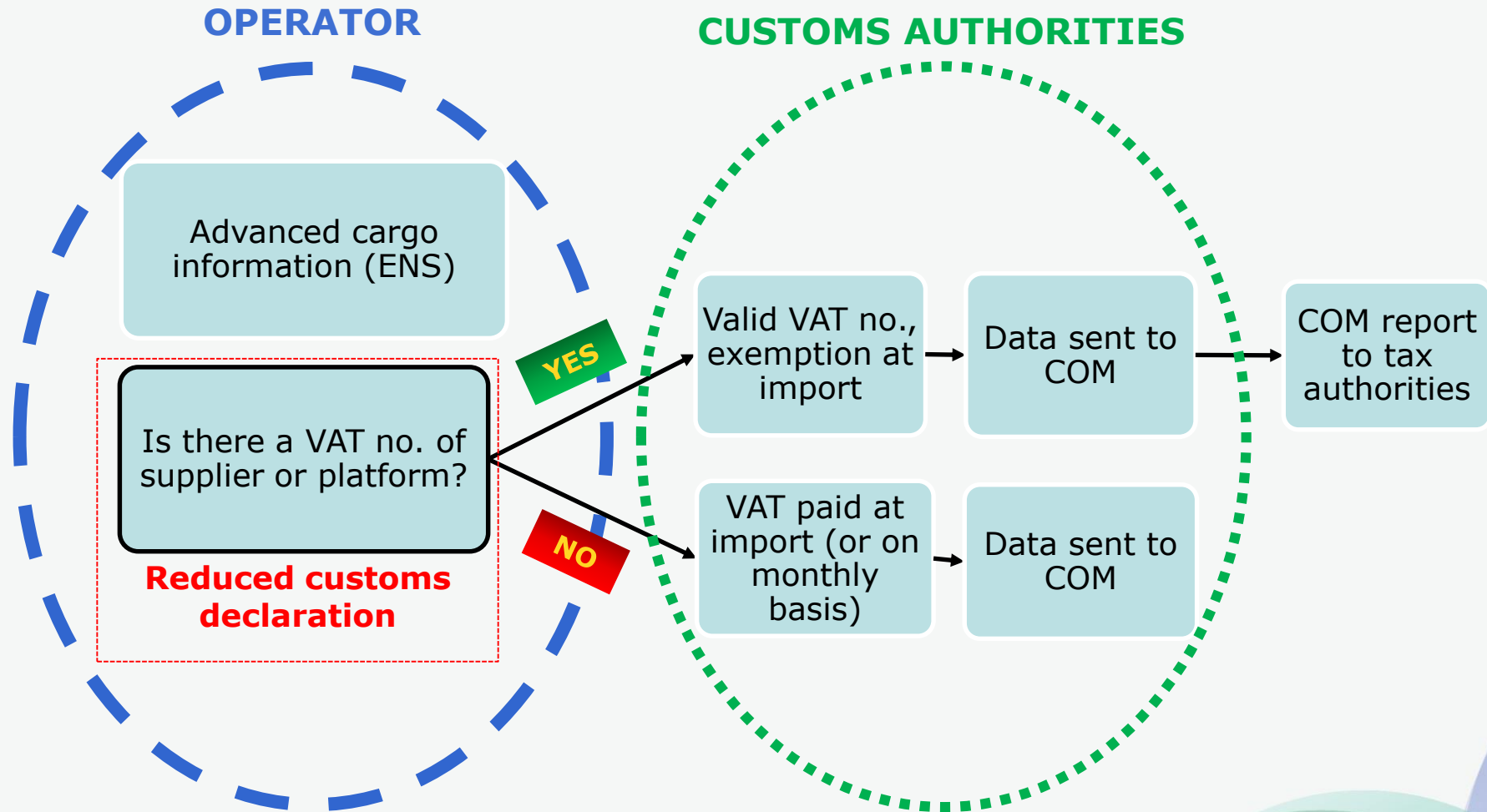
VAT Import One Stop Shop



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eurostat 

Process of declaration (simplified)



Thank you for your attention!

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