



New VAT rules for e-commerce

Submission Date - 26/03/2019

During Council meeting of 12 March 2019 an agreement has been reached between EU Member States to introduce detailed measures to simplify VAT rules for sales of goods online. These are set to come into force in January 2021:

1. Online marketplaces will be considered to act as the seller when they facilitate sales of goods with a value up to 150 EUR to customers in the EU by non-EU businesses using their platform. The same rules will apply for non-EU businesses selling goods online from “fulfilment centers” in the EU, regardless of their value.
2. Online platforms will be expected to keep records of sales of goods or services made by trades using the platform.

Implementation rules will introduce a new version of the electronic business portal- “One-Stop Shop”- simplifying the fulfillment of the e-traders VAT obligations.

Member States will have until the end of 2020 to transpose the new rules into national legislation.

We remain at your disposal if you wish further information or analysis.