

# Proposal to simplify collection of VAT on e-commerce goods

*Published by AGRINFO on 05 Jun 2023; Revised 22 Jul 2024*

[Proposal](#) for a Council Directive amending Directive 2006/112/EC

## What is changing and why?

An existing simplified Import One-Stop Shop (IOSS) allows up-front collection of value added tax (VAT) on e-commerce goods at the time of supply, rather than when imported. This IOSS is currently only available in relation to goods with a value of less than €150. The Commission now proposes to allow use of the IOSS for goods with a value above €150.

## Timeline

Feedback via the EU's [Have your say](#) webpage is now closed. This feedback will inform the legislative debate.

The new rules will apply from **1 March 2028**.

For more information see the [full record](#) on the AGRINFO website – where you can also view the latest [AGRINFO Update](#) newsletters and [search](#) the database.

**Disclaimer:** *Under no circumstances shall COLEAD be liable for any loss, damage, liability or expense incurred or suffered that is claimed to have resulted from the use of information available on this website or any link to external sites. The use of the website is at the user's sole risk and responsibility. This information platform was created and maintained with the financial support of the European Union. Its contents do not, however, reflect the views of the European Union.*