

Proposal to simplify collection of VAT on e-commerce goods

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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.

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