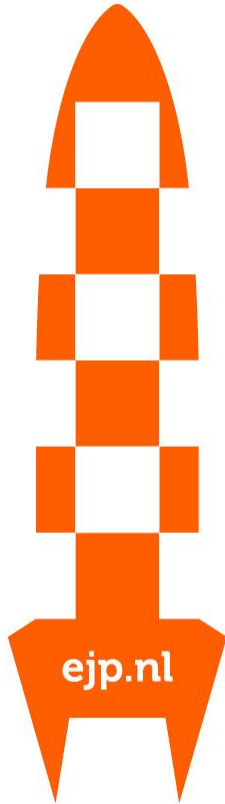




IDTPG e-commerce

29 APRIL 2021



Today's approach

Provide a high level overview of e-commerce (B2C) transactions

GOAL

You should be able to recognise the type of transaction and possible VAT impact

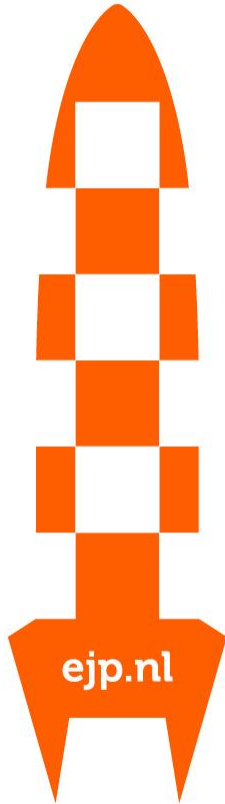
The big 4



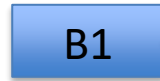
1. Intra-Community distance sales
2. Import distance sales
3. Interfaces / deemed suppliers
4. Special place of supply



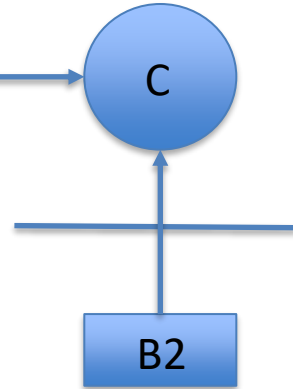
Standard type



Non EU



EU



TBE supplies



- No EU VAT
- EU member state registration
 - Madeira, Luxembourg
- EU member state customer
 - Mini OSS
 - Single registration, return, payment, language

Telecom service / detailed, exceptions



- Location of the customer
- Hotel use

Programme



- Union Scheme
- Non-Union Scheme
- Intra-Community distance sales
- Import distance sales IOSS (spare subject)



Union Scheme MOSS > OSS

Starting points

- EU established business
- B2C supplies

MOSS > OSS

☐ TBE

➤ Special place of supply rules

- Immovable property, passenger transport, admission, (intracommunity) and transport of goods

➤ EU distance sales

➤ Electronic Interface



Non-Union Scheme / MOSS > OSS

Starting points

- Non EU established business
- B2C supplies

MOSS > OSS

TBE

➤ Special place of supply rules



Example



- Non-EU supplier / EU Customer
- Real estate related work in DE, FR and HU
- VAT registered in Germany for DE B2B
- French OSS identification

- DE? FR? Input VAT?

intra-Community distance sales



1. Customers?

- Consumers, legal persons, exempt businesses
- Local EU thresholds 35.000 – 100.000 euro
- Local EU registrations

2. Threshold 10.000 euro

- TBE and distance sales
- Not: supplies from different member states
- Not: special place of supply rules
- Not: not EU established businesses (EU stock)

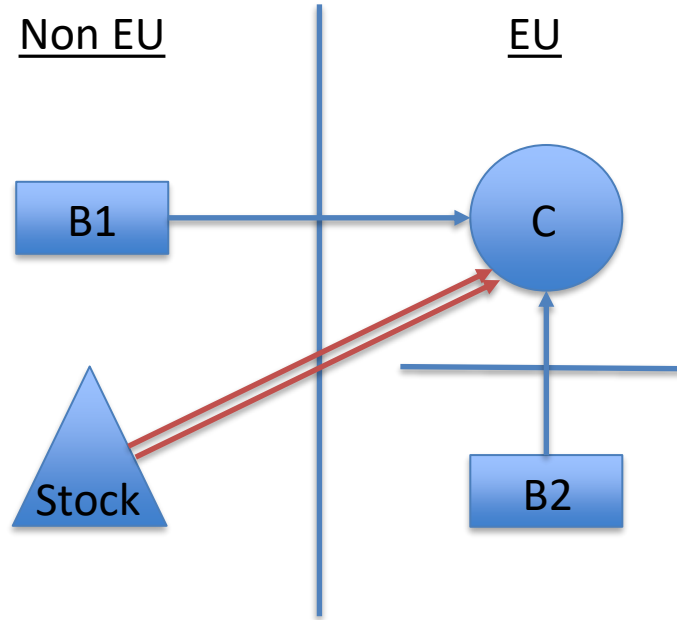
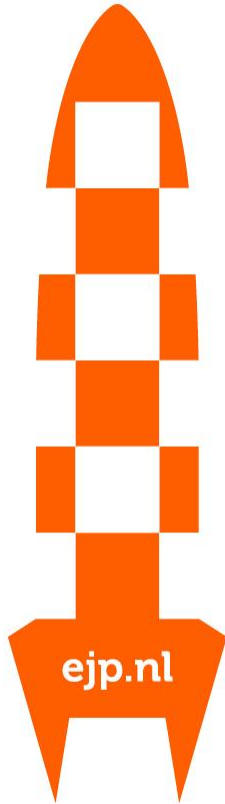


Example



- EU supplier BE
- Intra-Community distance sales and special place of supply services (B2C)
- BE OSS identification and various local registrations
- How to file what and where?

Import distance sale



Import distance sales



1. < 10/22

2. > 22 <150

3. > 150

vat/cust > vat/cust

no/no

EU*/no

yes/no

yes/no

yes/yes

yes/yes

Import Scheme / IOSS



1. Special number, import exemption
2. EU and non-EU businesses (int.)
3. Intermediary
4. Norway/UK

