

VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT

2023/0158(CNS) - 31/10/2023 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Economic and Monetary Affairs adopted, in the framework of a special legislative procedure (Parliament's consultation), the report by Olivier CHASTEL (Renew, BE) on the proposal for a Council directive amending Directive 2006/112/EC as regards VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT.

As a reminder, the proposal seeks to adapt the EU VAT framework by expanding the range of supplies covered by the IOSS (Import One Stop Shop), Special Arrangements and deemed supplier regime by removing the EUR 150 threshold, which currently limits their application and effectiveness. Therefore, the IOSS could be used to declare and remit the VAT due on all distance sales of imported goods into the EU, irrespective of their value, but not including products subject to excise duties, which remain excluded from the scheme.

The committee called on the European Parliament to approve the Council draft without amendments.