

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) - 22/11/2023 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 603 votes to 23 with 10 abstentions, in the framework of a special legislative procedure (consultation), a legislative resolution on the proposal for a Council directive amending Directive 2006/112/EC as regards the 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.

Parliament **approved the Commission's proposal** without amendments.

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.