

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) - 08/07/2025 - Text adopted by Parliament after reconsultation

The European Parliament adopted by 623 votes to 26, with 28 abstentions, following a special legislative procedure (consultation), a legislative resolution on the draft 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.

The European Parliament **approved** the Council draft.

The directive aims to improve the collection of VAT on imported goods by making suppliers liable for the VAT paid on imports, which is likely to encourage them to use the one-stop shop for imports (IOSS).

The IOSS serves as a point of contact for importers of goods from third countries into the European Union. It aims to simplify the declaration and payment of VAT when importing goods into the EU, since it is only necessary to register in one Member State even when making sales throughout the EU.