





## › When is an electronic interface liable for the VAT on distance sales of goods by sellers?

An electronic interface is liable for VAT when it facilitates the following supplies of goods, made by an actual seller not established in the EU, to buyers in the EU:

- › intra-EU distance sales of goods (e.g. ordering and sending from another EU Member State than the buyer is located);
- › domestic supplies of goods (e.g. ordering and sending from the same EU Member State where the buyer is located).

The electronic interface is considered to have facilitated the sale(s) of goods when it allows a buyer and a seller to enter into contact via that electronic interface, where the end result is the sale of goods to that buyer.

*Regarding supplies of services and distance sales carried out by the electronic interface itself, please see the OSS factsheet for suppliers.*

## › How can an electronic interface register for the OSS?

Each EU Member State will have an online OSS portal where electronic interfaces can register from 1 April 2021. This single registration will be valid for all supplies the electronic interface facilitates, as well as for all intra-EU supplies of goods or services it makes itself.

## › What does an electronic interface need to do if it uses the OSS?

If an electronic interface uses the OSS, it should do the following:

- › show/display the amount of VAT to be paid by the buyer, at the latest when the ordering process is finalised. The VAT rate is the one of the Member State where the goods are dispatched or transported to;
- › ensure the collection of VAT from buyers on intra-EU distance sales of goods and on domestic supplies it facilitates;
- › submit an electronic quarterly VAT return via the OSS portal of the Member State where the electronic interface is registered for OSS;
- › make a quarterly payment of the VAT declared in the VAT return to the Member State where the electronic interface is registered for OSS;
- › keep records of all OSS sales it facilitates for 10 years.

Information on the VAT rates throughout the EU can be found on the [websites of each Member State](#) and on the [website of the European Commission](#)<sup>1</sup>.

<sup>1</sup> [https://ec.europa.eu/taxation\\_customs/tedb/vatSearchForm.html](https://ec.europa.eu/taxation_customs/tedb/vatSearchForm.html)

### › Glossary

**Intra-EU distance sales of goods** means goods (which are already in free circulation in the EU) located in one Member State that are sold and sent by or on behalf of the supplier/seller to a customer in another Member State.

*or the system and the end user to communicate with a help of a device or programme. An electronic interface could include a website, portal, gateway, marketplace, application program interface (API), etc.*

**Domestic supplies of goods** means the goods that are located in the same Member State as the customer to whom they are sent to. These supplies can exceptionally be declared in the OSS, but only by an electronic interface for the supplies it facilitates.

*The EU Member States are Austria, Belgium, Bulgaria, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden.*

**Electronic interface** should be understood as a broad concept, which allows two independent systems

› **More information** <https://ec.europa.eu/vat-ecommerce>

