



## 2021 Changes to EU VAT Rules

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By: Daan Arends | Richard Woolich | Dr Björn Enders | Giovanni Iaselli

The VAT e-commerce package consists of EU VAT legislation aimed at simplifying VAT obligations for companies carrying out cross-border sales of goods or services (mainly online) to final consumers, and to ensure that VAT on such supplies is paid correctly to the Member State of the customer.

The legislation is set to apply as of July 1, 2021 and consists of the following measures:

- Amendment of the distance sales regime (EU)
- Expansion of the non-Union and Union schemes resulting in a One Stop Shop (OSS)
- Abolition of the VAT exemption for goods in small consignment
- Import One Stop Shop (IOSS)
- Deemed supplier provision (electronic interfaces)
- Import VAT deferment scheme for postal and courier services

Our guide “Modernizing VAT for cross-border e-commerce” provides a high-level summary of the most noteworthy VAT implications businesses need to be aware of.

The DLA Piper VAT and Indirect Tax team would be pleased to advise you which scheme (if any) would be best for your supply chain, to help you mitigate expensive administrative and tax costs.

If you would like to discuss the implications of the VAT package for your business, please contact one of team listed below or email [DLA Piper Tax](mailto:DLA Piper Tax).

## Access the guide

Access the New UK VAT Rules page

### AUTHORS

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**Daan Arends**

Delägare  
Amsterdam | T: +31 (0)20 541 98 88  
daan.arends@dlapiper.com

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**Richard Woolich**

Delägare  
London | T: +44 (0)20 7349 0296 [UK Switchboard]  
richard.woolich@dlapiper.com

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**Dr Björn Enders**

Delägare  
Frankfurt | T: +49 69 27133 0  
bjoern.enders@dlapiper.com

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**Giovanni Iaselli**

Delägare  
Milan | T: +39 02 806181  
giovanni.iaselli@dlapiper.com

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