

# Ecommerce sellers located outside the EU

## Ecommerce VAT changes in the EU

If you are a seller located outside the EU, then the forthcoming VAT changes for ecommerce in the EU will likely impact your business. B2C sales of low value parcels (up to €22 or the equivalent) imported into the EU will no longer be exempt from VAT. Instead, you may be required to account for VAT on such imports, or if you're selling on a marketplace then the VAT liability may be shifted to the marketplace operator. If you're selling goods B2C within the EU, then you or the marketplace operator needs to account for VAT in the EU country where the goods are shipped to (customer location). Simplifications will be introduced for registrations, compliance and invoicing. The changes will come into effect in 2021\*. Prepare your business for these changes and get your data, systems and processes ready in time. A practical framework for the implementation is set out on the right hand side, ensuring a smooth customer experience and compliant model.



\* The Council of the EU has reached a preliminary agreement to postpone the effective date (from 1 January 2021) to 1 July 2021.

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