





## › What do Postal Operators and Couriers need to do?

When registering to the IOSS, online sellers or online marketplaces/platforms receive an IOSS VAT number. This IOSS VAT number is used by postal operators and courier services to declare goods upon importation to the customs authorities. They can do so in any Member State regardless of the destination of the goods. Customs authorities verify the validity of the IOSS VAT number and then the package can be delivered to the customer. Nothing simpler than that!

If online sellers or online marketplaces/platforms do not register for IOSS, VAT needs to be collected before goods can be delivered to the customer. In this situation, goods can only be customs cleared in the Member State where goods will be delivered to the customer. The collection of VAT may be done:

- › using the special arrangements: postal operators and couriers will collect the VAT from the customer and will pay it to the competent authorities on a monthly basis. This simplification offers a cash flow advantage to postal operators and couriers to compensate for the additional administrative tasks relating to the collection of VAT;
- › using the standard customs procedures: customer will pay the VAT to postal operators or couriers or directly to the competent authorities.

## › And what about intra-EU distance sales?

Rules on intra-EU distance sales of goods are getting simpler for online businesses and online marketplaces/platforms leading to reduction of administrative burden and creating the premises for increased e-commerce within the EU. Since there are no borders within the EU, postal operators and couriers can benefit of the EU Digital Single Market.

## › Benefits to Postal and Courier Operators

- › greater ownership: As key players in the transport and distribution of goods you are in the frontline for declaring goods to customs;
- › faster process: The new rules including the move to transmission of electronic data seek to ultimately simplify the procedures and ensure speedier customs clearance so you can deliver faster the goods to your customers.

### › Glossary

**The distance sales of goods** imported from third countries or third territories refer to the supplies of goods dispatched or transported by or on behalf of the supplier, including when the supplier intervenes indirectly in the transport or dispatch of the goods, to a customer in a Member State.

**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.

**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.

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

