

VAT checklist for e-commerce sellers

How do I prepare for the changes?

This document provides a handy checklist of the actions that you need to take to be ready for the changes:

1. **Register for IOSS in an EU Member State** – Registering for IOSS is likely to be the simplest way to comply with the new rules taking effect from 1 July 2021. There are a number of options available:
 - a) **Selling via an online marketplace:** If you are selling via an online marketplace, then you should contact the online marketplace directly as they may have registered for IOSS. The IOSS number of the marketplace should be included in the relevant IOSS field in the pre-advice form that accompanies the parcel.
 - b) **IOSS – Sender registers itself for IOSS:** You can register for IOSS yourself, via an intermediary. The IOSS number you obtain should be included in the relevant IOSS field in the pre-advice form that accompanies the parcel.
 - c) **Alternative IOSS Assisted Solutions:** Alternatively, you can take the complexity out of registering for IOSS yourself and managing ongoing compliance as Whistl have teamed with Deloitte and Taxamo to make available their IOSS assisted solutions.

Find out which IOSS Assisted Solution is best for you [here](#)
Register for the Taxamo per parcel model [here](#)
Register for the Deloitte IOSS registration and filing services [here](#)

2. **Receive a VAT IOSS number** – Once an IOSS VAT number is received, this will be valid for imports under EUR 150 in all EU Member States.
3. **Check whether IOSS can be used** – IOSS can only be used for B2C sales (sales to consumers). IOSS is not valid for excise goods or goods with a value exceeding €150.
4. **Charge EU VAT to customers at the point of sale** – Once registered for IOSS, you should show the price of the goods and the VAT amount due on the respective order when it is placed so that the customer can pay the full amount, including any VAT due, at the point of sale. You will need to check the VAT rate applicable to your goods in each Member State to which you are delivering as the VAT rate applicable will be the VAT rate in the EU Member State to which the goods are delivered.

Further information regarding the EU VAT rates applicable in each Member State can be found [here](#) and [here](#).

- 5. Provide your IOSS number to Whistl** - Your IOSS number should be provided to Whistl in order to avoid VAT being charged at the point of importation. This could be your own IOSS number or an IOSS number belonging to a third party if you are using a marketplace or the assisted Taxamo per parcel model.
- 6. Declare and pay VAT** – If IOSS is applicable, VAT will be accounted for in the EU country in which you are registered for IOSS. IOSS returns are submitted monthly to the Member State of registration for all goods supplied to final consumers located across all of the EU Member States. The deadline for payment of the VAT is the end of the month following the month of reporting. For non-EU seller registered through an intermediary, the relevant information may need to be provided to the intermediary to fulfil the obligations of filing the IOSS returns
- 7. Submit IOSS return and make payment** – A monthly IOSS VAT return and payment should be submitted. The deadline for payment of the VAT is the end of the month following the month of reporting. For non-EU seller registered through an intermediary, the relevant information may need to be provided to the intermediary to fulfil the obligations of filing the IOSS returns
- 8. Keep records** – Records related to IOSS sales should be kept for 10 years.

Please contact the Whistl International team via IOSS@Whistl.co.uk for more information on how we can support your delivery needs and further details on IOSS, or other International services.