E-commerce

The VAT e-commerce revolution is coming for July 1, 2021 - Anticipate the new VAT regimes 2.0!

As e-commerce has become more essential than ever in the current health crisis context, all operators in this sector must understand and anticipate the new complex VAT rules that will apply as of July 1, 2021.

The key points

❖ **Distance sales of goods to non-taxable persons in the EU:** new €10,000 threshold and the Mini One Stop Shop (MOSS) becomes standard.

❖ **Sales of imported goods to non-taxable persons in the EU:** implementation of an anti-fraud VAT regime for the sales of goods imported from outside the EU sold to non-taxable persons in the EU and creation of a dedicated one-stop shop: the IOSS or Import One Stop Shop.

❖ **New VAT obligations for online platforms** which will be considered as buyer-resellers in certain cases.

❖ **Extension of the scope of the existing One Stop Shop** to all services provided to non-taxable persons in the EU and to intra-EU distance sales of goods.

Our efficient operational assistance

• Global support in the practical implementation of these new VAT rules (advice, implementation, compliance).

• Assistance in setting up one-stop-shops and drawing up an instruction manual to help you in monthly compliance.

• One key contact in France to manage all your international goods and services transactions in VAT/Customs.

• Identification of opportunities for cash savings and compliance relief.

Based on our experience, our practice before the Tax Administration and our strong international network, we are here to assist you in the practical implementation of these new VAT rules.

Our team

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