

Provisions with effect as of 1 January 2019

TBE Services – upgrade of 2015 legislation

- Introduction of **10 000 EUR threshold** (cross border turnover per calendar year) below which the place of supply of TBE services remains the MS of the EU supplier
- Introduction of **100 000 EUR threshold** (cross border turnover per calendar year) below which a single piece of evidence for EU e-commerce businesses suffices
- Taxable person established outside the EU but having a VAT registration in a MS will be allowed to use the non-Union scheme
- Invoicing rules of MSI apply



Provisions with effect as of 1 January 2021

MOSS Improvements

- Possibility to make corrections in MOSS/OSS reporting in current returns
- MOSS return deadline extended to 30 days after quarter
- Greater coordination of auditing via MSI

New rules for distance sales of goods from EU and non-EU

- Removal of distance sales thresholds (B2C intra-EU supplies) and small consignment relief (non-EU imported goods < 150 EUR)
- Extension of the MOSS/OSS and 10 000 and 100 000 EUR thresholds to all B2C services and goods sold cross border
- OSS scheme for distance sales of imported goods < 150 EUR
- Special arrangements for declaration and payment of import VAT for distance sales of imported goods not covered by import OSS
- Deemed supplier liability for electronic interfaces facilitating distance sales of goods imported from non-EU countries or supplied by non-EU vendors

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