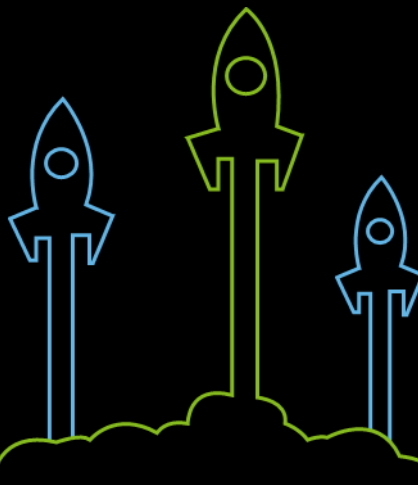


The 2021 **e-Commerce VAT** package



Are you ready for **2021**?

Deloitte can assist your business
prepare for
the new e-Commerce VAT package





What is the new e-Commerce VAT package ?

As from 1 July 2021, all B2C supplies of goods to customers in the EU should in principle be taxed **at destination**. Their origin, whether it is EU or non-EU, will no longer be relevant. This is a major change for how e-commerce is taxed going forward.

For goods coming from outside the EU, the current import exemption for low value goods (intrinsic value below EUR 22) will cease to exist. For supplies within the EU, the distance sales regime (with the obligation to register when making sales above 35,000 or 100,000 EUR depending on the country) is replaced by an obligation to apply VAT in the country of the customer as of the moment your cross-border B2C sales exceed 10,000 EUR.

What about compliance ?

VAT reporting under these new rules will be simplified through the use of **different 'One Stop Shop' reporting systems** to declare all cross-border B2C sales through a tax portal in one Member State.

A specific role is foreseen for **online marketplaces or platforms** that will in certain situations be **liable for VAT** on B2C sales which they facilitate.

Taking action

Companies involved in B2C sales

should assess the impact of the e-commerce VAT package on their operations in terms of:

- VAT calculation logic
- new VAT registration and reporting requirements
- Opportunities to reduce VAT compliance obligations
- Relationships with logistics service providers, marketplaces and other stakeholders

How can we help?

The **Deloitte 2021 VAT e-Commerce "entry package"** consists of an accessible **workshop aimed at all business functions : Sales, Finance, Tax, Legal, Logistics, IT, etc.** Facilitated by a team of Deloitte VAT and customs consultants, the workshops are for companies that would like to understand how the new rules will impact their customer value proposition and their business, processes and systems setup.



Roadmap to prepare your business

- Go live – Deloitte can assist with compliance
- Implementation phase (for example prepare for VAT deregistrations and OSS registration)
- **Assessment phase: entry-level workshop**

Entry-level workshop

A half-day (three hour) on-site or remote conference workshop facilitated by Deloitte Indirect Tax consultants, which includes:

- ✓ A general update and explanation of the 2021 e-commerce VAT package.
- ✓ A mapping of company-specific flows and impact assessment by the new rules - involving all relevant stakeholders (AP, Sales, Logistics, Legal, IT).
- ✓ If applicable to your business, explanation of the new customs procedures, the various options and the best fit to your flows.
- ✓ Analysing which of the new rules will impact your current supply chain and which benefits and simplifications can be applied from the VAT e-commerce package.
- ✓ Consolidating the outcome of the analysis in an action plan to ensure a smooth transition into the new rules.



**Interested in an entry-level workshop?
Contact us at:**

BE2021ECOMMERCE@DELOITTE.BE

EUR 2,500 (excl. expenses and VAT)





Who can you contact ?



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