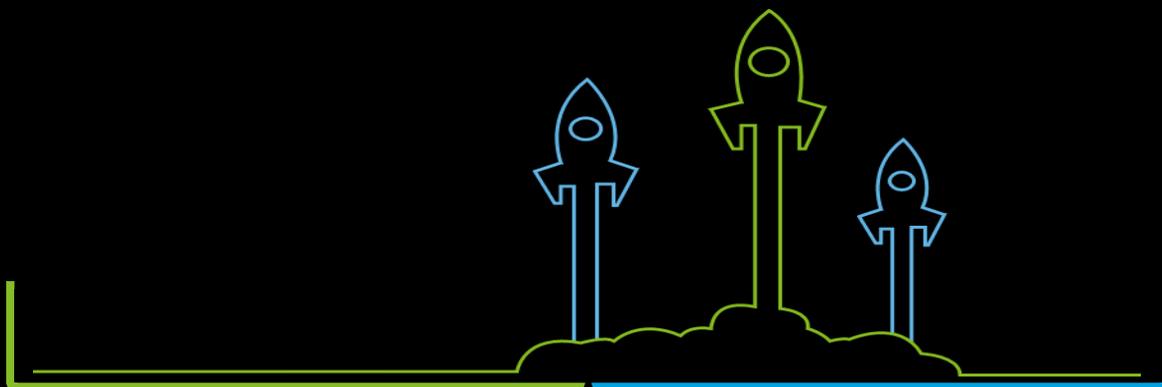


The VAT e-commerce package
A new reality for **parcel operators** as of July 2021



How to navigate in this new environment ?

Deloitte can assist your business to **prepare** by actively managing VAT and customs, and seizing opportunities





What is the new VAT E-commerce package?

As from 1 July 2021, all **B2C supplies** of goods to customers in the EU should in principle be **taxed at destination**. EU legislation aims to achieve this through different rules and simplification schemes.

For goods coming from *outside* the EU, the current import VAT exemption for low value parcels ($\leq \text{€}22$) will be abolished, which means that all parcels should be customs cleared upon importation with a view of collecting import VAT. For consignments with an intrinsic value of <150 EUR, logistics service providers can apply a special arrangement to pay the import VAT due. Next to that, sellers or marketplaces can use a new “Import One Stop Shop” scheme for such goods, allowing a VAT exemption at the importation point.

To balance the increase in customs formalities, a super reduced electronic data-set will be introduced for customs purposes.

Impact on fast parcel operators?

These new rules will have a significant impact on parcel operators, and - If not duly prepared - a number of potential issues could arise during the shipping and/or importation process.

It is critical for fast parcel operators to be able to continue to deliver parcels into the EU without delay and as efficiently as possible. This will require them to provide appropriate information and support to sellers and customers, to help them navigate the new environment.

Taking action

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

- New data requirements from a customs clearance perspective
- Increased data exchanges with sellers and digital platforms and marketplaces
- Offering ready-to-go solutions for sellers and customers
- Manage relationships with sellers, customers and marketplaces
- ...

How can we help?

The Deloitte “**e-commerce parcel operator package**” consists in an accessible **entry-level workshop** facilitated by a team of Deloitte VAT & Customs consultants, **aimed at all business functions of parcel operators**. The workshops are for companies that would like to understand how the new rules will impact their day-to-day business and processes, and their customer value proposition.

The workshop will allow for a smooth transition into the new rules, and support parcel operators so they can continue to **deliver parcels into the EU as efficiently as possible, without delay**.



Roadmap to prepare your business



Implementation (go live)

Deloitte can further assist post go-live (e.g. develop offerings, seller compliance)



Prepare

Communicate changes and offerings inside and outside the organization. Onboard customers in the new environment.



Design and build

Capture requirements and concretize opportunities



Assessment phase:

Entry-level workshop



Interested in an entry-level workshop?

Contact us at:

BE2021ECOMMERCE@DELOITTE.COM

Entry-level workshop

A half-day (3-hour) on-site or remote conference workshop facilitated by Deloitte Indirect Tax consultants, which includes:

- ✓ A practical update on the 2021 e-commerce VAT package
- ✓ How these new rules will impact the day-to-day practice of parcel operators
- ✓ A detailed mapping of the most important flows, with a strong focus on parcel operators
- ✓ Challenges and opportunities for parcel operators embedded in these new rules
- ✓ Defining the precise impact for your business, and how to prepare for July 2021
- ✓ Consolidating the outcome of the analysis in an action plan to ensure a smooth transition into the new rules.

EUR 2,500 (excl. expenses and VAT)





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Designed and produced by the Creative Studio at Deloitte, Belgium.

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