

Are there any exceptions to IOSS?



Is IOSS registration mandatory?



No. It is optional but when a company is IOSS registered it must comply with IOSS rules. IOSS will enable non-EU sellers to register in just one EU Member State to centralise their VAT declaration and payments for all EU-bound shipments.

If you decide not to declare the VAT centrally, the Member State of consumption (the destination country in the EU) will become responsible for collecting VAT on the goods. If you are not registered for the IOSS scheme and are not using any customs prepaid solutions, any import tax and customs duties in the EU country of destination will be charged to the EU shopper upon delivery of the goods. This would considerably impact the shopping experience for your customers based in the EU.

For businesses outside of the EU, it is advisable to register under IOSS and appointing an EU-established intermediary to fulfil their VAT obligations under the IOSS scheme, unless the seller's country has signed the VAT mutual assistance agreement with the EU (only Norway at the time of writing).

UK based customers might consider waiting to appoint an IOSS intermediary as some discussions are underway between the EU and the UK regarding possibly signing up to the VAT mutual assistance agreement.

Where can I find more information about IOSS?



Does IOSS require Electronic Advance Data (EAD)?

