

## Import One Stop Shop (IOSS)

This document should be read in conjunction with sections 2, 91A, 91I, 91J and 91K of the VAT Consolidation Act 2010 and Implementing Regulation (EU) No. 282/2011 as amended by Council Implementing Regulation (EU) 2019/2026

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## Introduction

This guidance sets out the new rules for the Import One Stop Shop (IOSS) that apply from 1 July 2021.

Prior to 1 July 2021, low value goods with a value less than €22 are exempt from VAT on importation into the EU. From 1 July, this exemption is abolished, and VAT becomes chargeable on all imports, including those with a value of less than €22. The exemption from customs duty for imports of goods with an intrinsic value of less than €150 will remain in place. As a result, VAT will be due on the import of all goods, while customs duties will be charged only on goods with an intrinsic value of more than €150, except in the case of goods subject to excise duty.

In recognition of these changes, the eCommerce Package introduces changes to the manner in which VAT due on some imported goods can be accounted for from 1 July 2021. The eCommerce Package introduces simplifications for the declaration and payment of import VAT on low value consignments where the intrinsic value of the consignment does not exceed €150. As part of these changes, the Import One Stop Shop (IOSS) is being introduced. The IOSS allows for the declaration and payment of EU VAT due on import through a monthly IOSS return instead of the payment of the VAT to Customs at the time of importation of the goods.

The use of the IOSS is not mandatory and if a supplier chooses not to use the IOSS the arrangements in relation to VAT on import in place prior to 1 July 2021 will continue to apply. All goods will have to be declared to customs and the relevant VAT paid before the goods are released into free circulation in the EU.

### 1 Import One Stop Shop (IOSS)

From 1 July 2021 a supplier selling goods from a third country or third territory to customers in the EU can register for the IOSS. The IOSS can only be used where the goods, excluding goods subject to excise duty, are dispatched by or on behalf of the supplier from outside of the EU at the time they are supplied and the intrinsic value of the consignment does not exceed €150.

#### 1.1 IOSS Benefits for suppliers and consumers

Use of the IOSS by suppliers is not mandatory. However, use of the IOSS has a number of benefits for suppliers and consumers.

A supplier will be in a position to:

- Register in one Member State for all supplies within the scope of the IOSS made across the EU.
- Report and remit all import VAT, within the scope of the IOSS, due across the EU in one monthly return.

- Charge VAT at the applicable rate at the point of sale to a consumer, with the result that goods will proceed through customs without the need for VAT to be paid at the point of importation.

Where the IOSS is used, consumers will pay import VAT due at the point of sale and avoid further tax or customs charges at delivery of the goods.

## 1.2 What is a distance sale of goods imported from third territories or third countries?

Distance sales of goods imported from third territories or third countries are supplies of goods from a third territory or a third country outside of the EU where the goods are dispatched or transported by or on behalf of the supplier (the taxable person selling the goods) to a non-taxable person or a person treated as such in the EU. The goods have to be dispatched/transported from outside the EU to fall under this definition.

The goods will be considered as dispatched or transported by or on behalf of the supplier, where the supplier intervenes indirectly in the dispatch or transport of the goods.

This includes:

- where the supplier subcontracts the transport of the goods to a third party who delivers the goods to the customer
- where the transport is provided by a third party but the supplier bears either total or partial responsibility for the delivery of the goods to the customer
- where the supplier invoices and collects the transport fees from the customer and remits them to the transport company
- where the supplier promotes the delivery services of a third party to the customer, puts the customer and third party in contact or otherwise provides to the third party the information necessary for delivery of the goods.

Goods stored in a warehouse in the EU do not qualify as distance sales of imported goods. New means of transport and goods supplied after assembly or installation are also excluded.

## 1.3 What does Intrinsic Value mean?

For the purposes of the IOSS, “intrinsic value<sup>1</sup>” means:

“(a) for commercial goods: the price of the goods themselves when sold for export to the customs territory of the Union, excluding transport and insurance costs, unless they are included in the price and not separately indicated on the invoice, and any other taxes and charges as ascertainable by the customs authorities from any relevant document(s).

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<sup>1</sup> As contained in COMMISSION DELEGATED REGULATION (EU) 2020/877 of 3 April 2020 amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013, and amending Delegated Regulation (EU) 2016/341 supplementing Regulation (EU) No 952/2013, laying down the Union Customs Code.

(b) for goods of a non-commercial nature: the price which would have been paid for the goods themselves if they were sold for export to the customs territory of the Union.”

Other costs which are not included in the value of the goods themselves should be excluded from the intrinsic value of the goods where those costs are included separately and indicated clearly on the invoice.

## 2 Who may use the IOSS?

The IOSS may be used by taxable persons established both inside and outside of the EU.

A taxable person, whether established inside or outside of the EU, can use the IOSS to declare sales of goods imported in consignments with an intrinsic value not exceeding €150 to customers in the EU when the goods are located in a third country or third territory at the time the goods are sold.

Taxable persons who are established in the EU can register directly in their own Member State to avail of the IOSS. Taxable persons that do not have an establishment in the EU can only register for the IOSS through an EU established intermediary.

If a taxable person is established in a third country with which the EU has concluded a VAT mutual assistance agreement similar in scope to Council Directive 2010/24/EU and Regulation (EU) No 904/2010, the taxable person can avail of the IOSS directly without the appointment of an intermediary.

The decision on whether a country has a VAT mutual assistance agreement similar in scope to Council Directive 2010/24/EU and Regulation (EU) No. 904/2010 lies with the [European Commission](#). As of July 2021, the only country outside of the EU in which a taxable person can register directly in the IOSS is Norway<sup>2</sup>. The provisions on administrative cooperation for VAT in the Trade and Cooperation agreement between the UK and the EU are not considered as similar in scope for the purposes of the IOSS. As such, a supplier based in the UK can only use the IOSS through the appointment of an EU established intermediary.

Electronic interfaces that are [deemed suppliers](#) facilitating the distance sales of imported low value goods by underlying suppliers can also avail of the IOSS. A deemed supplier is treated as any other supplier for the purpose of the IOSS, and they are subject to the same rules as any other supplier, including the rules in respect of the appointment of an intermediary.

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<sup>2</sup> Commission Implementing Decision (EU) 2021/942 of 10 June 2021 laying down rules for the application of Council Directive 2006/112/EC as regards the establishment of the list of third countries with which the Union has concluded an agreement on mutual assistance similar in scope to Council Directive 2010/24/EU and Council Regulation (EU) No 904/2010.

Intermediaries can also be appointed by taxable persons who are established in the EU, but this is not obligatory.

### 3 What supplies can be declared using the IOSS?

The IOSS can be used to declare and pay the VAT due on goods imported into the EU where:

1. the goods in question are located in a third country or third territory at the time they are sold
2. the goods are dispatched in consignments of an intrinsic value not exceeding €150, and
3. the goods in question are not subject to excise duties.

All three requirements must be met for the IOSS to be used for the supply of the goods.

### 4 Registering for the IOSS

Suppliers that are established in the EU will register in their Member State of establishment as the Member State of identification. This includes EU established electronic interfaces that are deemed suppliers.

Suppliers that are not established in the EU but are established in a third country with which the Union has concluded an agreement on mutual assistance similar in scope to Council Directive 2010/24/EU and Regulation (EU) No 904/2010, can register for the IOSS directly in any Member State of the EU. The goods in question must be supplied from that third country to the EU. This currently only applies to Norway.

Suppliers that are not established and do not have a fixed establishment in the EU and are not established in a third country with which the EU has concluded a VAT mutual assistance agreement must appoint an EU established intermediary. The Member State of identification for those cases will be the EU Member State where the intermediary is established. This includes non-EU established electronic interfaces that are deemed suppliers.

### 5 What is an Intermediary in the IOSS?

An intermediary is a person that has their business establishment or a fixed establishment in the EU and represents a taxable person for the purpose of the IOSS. If a person has no establishment in the EU, they cannot act as an intermediary.

The role of the intermediary is to fulfil the obligations of the IOSS on behalf of the supplier. The intermediary will be responsible for the declaration and payment of the VAT due on the importation of goods with an intrinsic value not exceeding €150. Although the VAT liability remains the liability of the supplier represented by the intermediary, the intermediary is responsible for payment of the VAT due.

An intermediary registered for the IOSS in Ireland is expected to engage in standard risk management practices, such as customer due diligence, and where an intermediary has concerns about a taxable person that they represent, they should inform the Revenue Commissioners of those concerns.

Where the Revenue Commissioners deem it necessary for the protection of the revenue, they may hold the intermediary jointly and severally liable with the supplier they represent. In such cases, a notice will issue to both parties from the Revenue Commissioners to notify them that joint and several liability applies. This will apply on a prospective basis.

To act as an intermediary, that person will first need to register as an intermediary for the purposes of the IOSS. The Member State of registration will be the Member State where the intermediary is established.

If the intermediary has not established their business in the EU but has multiple fixed establishments in the EU, the Member State of registration will be the Member State with a fixed establishment where the intermediary indicates that they will make use of the IOSS. The intermediary will be bound by this decision for the calendar year concerned and the two calendar years following.

A person who wishes to be registered in Ireland as an intermediary under the IOSS must provide the following information:

- a) name
- b) address
- c) electronic address and websites, and
- d) VAT number.

On registration, the person will be issued a unique identification number which demonstrates their registration as an intermediary for the purposes of the IOSS. This is not a VAT number nor a number which can be used to declare sales under the IOSS. The intermediary will also be issued with an IOSS identification number in respect of each taxable person that they represent which is to be used in respect of sales made by that taxable person alone.

A taxable person cannot appoint more than one intermediary at the same time. However, an intermediary can represent more than one taxable person simultaneously.

To register as an intermediary in Ireland, a person will first need to apply for a Tax Advisory Identification Number (TAIN). Where an intermediary is registered here and wants to register a taxable person for the IOSS, the intermediary and their client will be required to complete and submit an IOSS intermediary link notification. A person may apply to become an intermediary for the IOSS through the VAT OSS section in Revenue Online Services (ROS).

## 6 Registering for the IOSS in Ireland

A taxable person who is established in the State and wishes to register for the purposes of the IOSS must register with the Revenue Commissioners through the VAT OSS section in ROS.

The information to be provided to the Revenue Commissioners in order to register for the IOSS is different depending on the taxable person who is seeking to register.

### 6.1 Taxable person established in Ireland

A taxable person who is established in Ireland who wishes to be registered in the IOSS must provide the following information to the Revenue Commissioners:

- a) name
- b) address
- c) electronic address and websites, and
- d) VAT number.

Once the taxable person has registered for the IOSS, he or she will be issued with an IOSS VAT identification number by the Revenue Commissioners. This number can only be used to declare the supplies of goods under the IOSS. It cannot be used for any other purposes.

The Revenue Commissioners must be informed of any changes to this information post registration.

### 6.2 Taxable person established in a country with which the Community has a mutual assistance agreement, as listed in Commission Implementing Decision (EU) 2021/942

A taxable person who is established in a country with which the Community has a mutual assistance agreement, currently Norway, who wishes to be registered in the IOSS in Ireland must provide the following information to the Revenue Commissioners:

- a) name
- b) address
- c) electronic address and websites, and
- d) VAT number.

Once the taxable person has registered for the IOSS, he or she will be issued with an IOSS VAT identification number by the Revenue Commissioners. This number can only be used to declare the supplies of goods under the IOSS. It cannot be used for any other purposes.

The Revenue Commissioners must be informed of any changes to this information post registration.



### 6.3 Intermediary representing a taxable person

An intermediary registering a taxable person who they represent in the IOSS must provide the following information:

- a) name
- b) address
- c) electronic address and websites, and
- d) VAT number.

When an intermediary registers a taxable person for the IOSS, the intermediary will be issued with an IOSS identification number in respect of each taxable person that they represent which is to be used in respect of sales made by that taxable person alone. This number can only be used to declare the supplies of goods under the IOSS. It cannot be used for any other purposes.

The Revenue Commissioners must be informed of any changes to the information if it changes post registration.

## 7 When will the registration take effect?

Registration for the IOSS will take effect from the day the taxable person, or his or her intermediary has been allocated the IOSS identification number to avail of the IOSS.

## 8 Using the IOSS

When availing of the IOSS the supplier will charge VAT at the correct rate at the time of supply to the customer. The time of supply is when the payment has been accepted by the supplier from the customer. The customer will therefore pay over the full VAT inclusive amount to the supplier at the time that the sale is concluded.

The rate of VAT to be charged on the goods is the rate in force in the Member State of consumption for that product, this will usually be the Member State where the goods are delivered.

The supplier will therefore need to have access to all VAT rates in operation in each Member State. The Taxes in Europe Database (TEDB) will be updated by Member States to reflect the application of VAT rates in each Member State. The [TEDB](#) can be accessed on the European Commission's website.

The VAT due on the supply is then declared and paid by the supplier or their intermediary via the monthly IOSS return in the Member State where the taxpayer has registered for the IOSS. The return has to be filed by the end of the following month and must contain a breakdown of the total VAT amount to be paid in each Member State.

At the time of import, Customs will validate the IOSS VAT identification number included in the Customs declaration against the centralised database of IOSS registrations. If the number is confirmed as valid, the goods will be exempt from VAT at import and VAT due on the supply will be declared and paid by the supplier through their monthly IOSS return. It is important that the IOSS VAT identification number is kept confidential and communication of this number is kept to a minimum. Where the number needs to be provided to a transport company for onward transmission to customs authorities, this should be done so securely.

The transporter of the goods such as postal operators or express carriers will need to be provided with the IOSS VAT identification of the supplier for the customs clearance of the goods into free circulation and to avoid double taxation at the point of importation. They will be under no obligation to validate that number. Instead, the number will be verified by Customs.

## 9 Obligations of taxable persons under the IOSS

When a person is registered for the IOSS, they must use it to declare and pay VAT due on all supplies within the scope of the IOSS. A supplier making use of the IOSS is obliged to display the amount of VAT due to the EU customer at the latest when the payment is made; collect the VAT from the EU customer; and submit a monthly IOSS return to their Member State of identification.

Once registered for the IOSS, a taxable person or his or her intermediary will have responsibilities to fulfil in order to avail of the IOSS. The taxable person or his or her intermediary must submit an IOSS VAT return electronically by the end of the month following the end of the tax period covered by the return. The IOSS VAT return must be made whether or not any supplies have been made during the month.

The IOSS VAT return will include:

- the total value of the goods sold
- the corresponding VAT rate applicable and
- the total amount of VAT to be paid broken down by Member State of consumption.

The VAT declared in the monthly IOSS return will be paid to the Member State of identification by the end of the month following the reporting month.

If the VAT return is not submitted on time, the Revenue Commissioners will issue an electronic reminder to the relevant person after a period of 10 days. Where no payment has been made, the Revenue Commissioners will issue an electronic reminder to the relevant person after a period of 10 days.

## 10 Corrections to an IOSS VAT Return

Where a correction to an IOSS VAT return is required after the return has been submitted, that amendment must be submitted in a subsequent return. The

amendment must be included within 3 years of the filing date of the original return. An amendment to the original return is not permitted in the IOSS. A correction can only be made by completing the correction panel in a subsequent return.

The subsequent return should identify:

- the relevant Member State of consumption
- the amount of VAT corrected and
- the tax period to which the amendment relates.

## 11 Records

A taxable person registered for the IOSS, or an intermediary acting on his or her behalf, must retain records as a requirement of using the IOSS. The taxable person must keep records of all transactions covered by the IOSS and the records must be detailed enough for the Member State of consumption to verify that the VAT return is correct. Details of the records to be retained are included in [Appendix II](#).

These records must be made available electronically on request of the Revenue Commissioners or the Member State of consumption. The records must be retained for a period of 10 years from the end of the year in which the transaction was carried out.

## 12 VAT Deductibility

A taxable person using the IOSS cannot deduct VAT incurred through the IOSS VAT return.

Instead, any VAT incurred in a Member State of consumption can be refunded under Directive 86/560/EEC (13th Directive) or Directive 2008/9/EC (8th Directive).

If a taxable person is required to be VAT registered in a Member State for taxable activities outside of the scope of the IOSS, then any VAT incurred in that Member State in respect of supplies made under the IOSS can be deducted through the normal VAT return submitted to the tax administration of that Member State.

## 13 Alternatives to the IOSS

While the IOSS simplifies the import process for suppliers, it is not a mandatory system. If a supplier chooses not to register for the IOSS, the arrangements in place prior to 1 July 2021 in relation to VAT on import will continue to apply. It is important to note however that there will no longer be any exemption from VAT for low-value goods (<€22). All goods will have to be declared to customs and the relevant VAT paid before the goods are released into free circulation in the EU.

The eCommerce package has also introduced the Special Arrangements for Declaration and Payment of VAT on Import. More information can be found in the Tax and Duty Manual (TDM) [Special Arrangements](#).

## 14 Exchange Rate

Where supplies have been made using a currency other than the euro, the exchange rate to be used is that published by the European Central Bank on the last day of the calendar month to which the VAT return relates. If there is no publication on that date, the rate on the next day of publication is to be used.

## 15 De-Registration from the IOSS

A taxable person, or an intermediary acting on their behalf, may de-register from the IOSS by informing the Revenue Commissioners by electronic means that they wish to de-register. The taxable person, or their intermediary, are required to inform the Revenue Commissioners at least 15 days before the end of the month prior to that in which they intend to cease availing of the IOSS.

Where an intermediary wants to cease acting as such, they must inform the Revenue Commissioners and they will then be removed from the identification register. This will be effective from the first day of the next calendar month. Where an intermediary de-registers, all of the taxable persons that they represent will also be removed from the IOSS. This will apply from the first day of the month following the day on which they were notified electronically of their removal from the IOSS.

Those taxable persons can then register directly for the IOSS or appoint another intermediary to represent them, this is subject to the normal conditions that apply for registration in the IOSS.

## 16 Removal from the IOSS

The Revenue Commissioners will remove a taxable person and/ or an intermediary from the IOSS in the following circumstances:

A taxable person who is not represented by an intermediary will be removed from the IOSS where:

- they notify the Revenue Commissioners that they are no longer carrying out distance sales of goods imported from third countries
- it can be assumed that this activity of the taxable person has ceased
- the conditions for use of the IOSS are no longer met, or
- the taxable person persistently fails to comply with the rules of the IOSS.

An intermediary can be removed from the register in the following circumstances:

- where they have not acted on behalf of a taxable person for the IOSS for two consecutive calendar quarters
- where they no longer meet the conditions necessary to act as an intermediary, or
- if they persistently fail to comply with the rules of the IOSS.

A taxable person who has appointed an intermediary to act on their behalf for the IOSS will be removed from the identification register in the following circumstances:

- if the intermediary notifies the Member State of identification that the taxable person no longer carries out distance sales of goods imported from third countries
- if it can be assumed that the taxable person has ceased to engage in distance sales of goods from third countries
- if the taxable person no longer meets the conditions for the use of the IOSS
- if the taxable person persistently fails to comply with the rules of the IOSS, and
- if the intermediary notifies the Member State of identification that they no longer represent the taxable person.

Where a taxable person is removed from the IOSS for persistent failure to comply with the rules, that taxable person will be excluded from all special schemes (Union, non-Union and Import One Stop Shop) in any Member State for two years following the period during which the person was excluded. The exclusion of the taxable person will be effective on the day following that on which the decision on exclusion was sent electronically to the taxable person.

Where an intermediary is removed from the IOSS for persistent failure to comply with the rules of the IOSS, they will not be permitted to act as an intermediary for 2 years following the month in which they were removed from the register. The removal of the intermediary will be effective on the day following that on which the decision on removal is sent electronically to the intermediary and the taxable persons represented by that intermediary.

A taxable person or intermediary will be considered as having persistently failed to comply with the rules of the IOSS in the following circumstances:

- The taxable person or intermediary has received reminders to submit an IOSS VAT return for three return periods and an IOSS VAT return has not been submitted within 10 days of the reminder being sent by the Revenue Commissioners.
- The taxable person or intermediary has received reminders to submit payment for three return periods and the full amount due has not been paid within 10 days of a reminder being sent by the Revenue Commissioners, unless the amount outstanding for each return is less than €100.
- The taxable person or intermediary has failed to provide records electronically to Revenue within one month of a reminder to do so issuing from the Revenue Commissioners.

## 17 Existing MOSS Registrations

If prior to 1 July 2021 a taxable person is registered for Mini One-Stop Shop (MOSS) for supplies of telecommunications, broadcasting and electronically supplied (TBE)

services, that registration will continue under the OSS. The registration will automatically transfer from MOSS to the new OSS. More information on the new [Union scheme OSS](#) and the [non-Union Scheme OSS](#) is available in TDMs on Revenue's website.

If a taxable person is currently registered in the Union or non-Union schemes under the OSS and they wish to avail of the IOSS for supplies within the scope of that scheme, they will be required to register subject to the conditions for registration. They will not be automatically registered for the IOSS.

## 18 Registration for multiple schemes

A supplier established in the EU can be registered in the Union scheme under the OSS and also be registered for the IOSS.

A supplier not established in the EU, can be registered for both schemes under the OSS, the Union scheme and non-Union scheme, and the IOSS, depending on the supplies made by that supplier.

It should be noted that use of the OSS and IOSS is optional. However, once registered for the OSS or the IOSS the VAT due on all eligible supplies within scope of the OSS or IOSS must be returned through the relevant scheme. More information on the new [Union scheme OSS](#) and the [non-Union Scheme OSS](#) is available in TDMs on Revenue's website.

## Appendix I – Key Concepts

### **Consignment**

Consignment means goods packed together and dispatched simultaneously by the same supplier or underlying supplier to the same consignee and covered by the same transport contract.

### **Distance sales of goods imported from third countries or third territories**

Distance sales of goods imported from third countries or third territories means the supplies of goods dispatched or transported from a third country or third territory by or on behalf of the supplier, including where the supplier intervenes indirectly in the transport or dispatch of the goods, to a customer in a Member State.

### **Intermediary**

A person established in the Community appointed by a supplier or a deemed supplier who is carrying out distance sales of goods imported from third territories or third countries as the person liable for the payment of the VAT and responsible for fulfilling the obligations laid down in the IOSS. The intermediary must have themselves registered as an intermediary for the purposes of the IOSS.

### **Intrinsic value**

(a) for commercial goods: the price of the goods themselves when sold for export to the customs territory of the Union, excluding transport and insurance costs, unless they are included in the price and not separately indicated on the invoice, and any other taxes and charges as ascertainable by the customs authorities from any relevant document(s).

(b) for goods of a non-commercial nature: the price which would have been paid for the goods themselves if they were sold for export to the customs territory of the Union.

### **Member state of consumption**

The Member State where the dispatch or transport of the goods to the customer ends.

### **Member state of identification**

The Member State in which the taxable person or their intermediary is registered for the purposes of the IOSS.

### **Taxable person not established within the Community**

Taxable person not established within the Community means a taxable person who has not established his or her business in the territory of the Community and who has no fixed establishment there.

**Third territories and third countries**

'Third territories' are those referred to in Article 6 of Council Directive 2006/112/EC ('the VAT Directive') and 'third country' means any state or territory to which the Treaty on the Functioning of the European Union is not applicable (see Article 5 of the VAT Directive). As of May 2021, third territories listed in Article 6 are the following: Mount Athos; the Canary Islands; the French territories of Guadeloupe, French Guiana, Martinique, Réunion, Saint-Barthélemy, Saint-Martin; the Åland Islands; Campione d'Italia; the Italian waters of Lake Lugano; the Island of Heligoland; the territory of Büsingen; Ceuta; Melilla; Livigno.

A more recent version of this manual is available.



## Appendix II – Record Keeping

In order to be regarded as sufficiently detailed within the meaning of Article 369x of the VAT Directive, the records kept by the taxable person or the intermediary acting on his or her behalf shall contain the following information:

- (a) the Member State of consumption to which the goods are supplied
- (b) the description and quantity of goods supplied
- (c) the date of the supply of goods
- (d) the taxable amount indicating the currency used
- (e) any subsequent increase or reduction of the taxable amount
- (f) the VAT rate applied
- (g) the amount of VAT payable indicating the currency used
- (h) the date and amount of payments received
- (i) where an invoice is issued, the information contained on the invoice
- (j) the information used to determine the place where the dispatch or the transport of the goods to the customer begins and ends
- (k) proof of possible returns of goods, including the taxable amount and VAT rate applied
- (l) the order number or unique transaction number
- (m) the unique consignment number where that taxable person is directly involved in the delivery.