Until 30 June 2021, a one-stop-shop was available only for B2C supplies of services listed in Article 58 of the VAT Directive (i.e., telecommunication services, broadcasting services and electronically supplied services). The supplies of other B2C services and distance sales of goods resulted in a VAT registration obligation in the Member States where the supplies took place.

Since the 1 July 2021, the one-stop-shop is extended to cover all B2C services, intra-Community distance sales, import distance sales and special rules when electronic interfaces are used are applicable. Hereafter a table of the different situations where the OSS and IOSS can be applied.

**B2C SERVICES**
- Not only telecommunication, broadcasting and electronic services (TBE), but all B2C services taking place in MS where the supplier is not established
- Ability to apply OSS (no separate MOSS)

**INTRA-COMMUNITY DISTANCE SALES**
- Taxation at destination (abolition of national thresholds)
- Clarification of transport requirement
- Threshold for micro-businesses (10,000 EUR)
- Ability to apply OSS

**IMPORT DISTANCE SALES**
- Abolition of VAT exemption for shipments with low value
- Always VAT due in the MS of destination
- Clarification of transport requirement
- Change of time of indebtedness for distance sales
- Ability to apply IOSS
- Exemption for import VAT when submitting IOSS number

**ELECTRONIC INTERFACES (EI) FICTION**
- In specific situations, VAT due by the EI on distance sales or local delivery it facilitates
- VAT reporting and record keeping obligations
- Ability to apply OSS or IOSS by the platform
- Change of time of indebtedness for distance sales

B2C services, intra-Community distance sales, import distance sales, and the use of Electronic Interfaces (EI) represent challenges, which the Companies have to deal with (i.e., accounting obligations, filing obligations, invoicing rules).

Hereafter a summary of the potential consequences for the suppliers.

<table>
<thead>
<tr>
<th></th>
<th>&quot;NON-UNION&quot; REGIME (M)OSS</th>
<th>UNION REGIME (OSS)</th>
<th>IMPORT REGIME (IOSS)</th>
</tr>
</thead>
<tbody>
<tr>
<td>DECLARANT</td>
<td>Non-EU taxable person</td>
<td>EU taxable person</td>
<td>EU taxable person</td>
</tr>
<tr>
<td></td>
<td></td>
<td>EU interfaces</td>
<td>EU interfaces</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Non-EU taxable persons and interfaces with an EU representative</td>
<td>Non-EU taxable persons and interfaces with an EU representative</td>
</tr>
<tr>
<td></td>
<td></td>
<td>&quot;Exception: Norway&quot;</td>
<td>&quot;Exception: Norway&quot;</td>
</tr>
<tr>
<td>TRANSACTIONS</td>
<td>TBE services</td>
<td>TBE services and other B2C services</td>
<td>Import distance sales</td>
</tr>
<tr>
<td></td>
<td>Other B2C services</td>
<td>Distance sales within the EU</td>
<td>Consignment values: EUR 150</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>No excise goods</td>
</tr>
<tr>
<td>DEDUCTION</td>
<td>No possibility to deduct VAT via the OSS return</td>
<td>No possibility to deduct VAT via the OSS return</td>
<td>No possibility to deduct VAT via the OSS return</td>
</tr>
<tr>
<td>DUE DATE</td>
<td>Filing and payment due date: Quarterly (also nil declarations)</td>
<td>Filing and payment due date: Quarterly (also nil declarations)</td>
<td>Filing and payment due date: Quarterly (also nil declarations)</td>
</tr>
<tr>
<td>INVOICING</td>
<td>Invoicing rules of the MS of identification (for OSS)</td>
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</tr>
<tr>
<td>ACCOUNTING</td>
<td>Accounting obligations: 10 y</td>
<td>Accounting obligations: 10 y</td>
<td>Accounting obligations: 10 y</td>
</tr>
</tbody>
</table>

**HOW WE CAN HELP**

Our network of dedicated indirect tax professionals combines deep technical knowledge, supported by advanced technology, tools and methodologies. We would be happy to help you identify indirect tax opportunities quickly and effectively.

**OUR TEAM**

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