



Import One Stop Shop (“IOSS”) Frequently Asked Questions

From when are the rules changing?

The rules will take effect from 1 July 2021.

When will I get my IOSS number?

On the assumption you have provided all the information in a timely manner, and dependent on the tax authorities' processing times, we expect this to take 5-7 weeks from the time the registration application is submitted.

When can I start using my IOSS number?

Once it has been issued you can start using your IOSS number from 1 July 2021.

What does the 150EUR limit refer to?

Only goods shipped in a single package with a total price of up to 150EUR would qualify for the IOSS. IOSS also excludes goods subject to excise duties (of any value). The 150EUR refers to the price of the goods themselves when sold to the EU. This excludes insurance and transport costs, unless these are already included in the price, and excludes any other taxes and charges.

Do parcels sent using IOSS incur a handling charge?

No. Parcels sent using IOSS should not incur a handling charge.

What if I am selling via an online marketplace?

Deloitte's IOSS service has been designed for those businesses selling direct from their own e-commerce sites to customers in the EU. If you're selling via an online marketplace instead, there are different rules for you to consider. Deloitte's VAT solution for marketplace sellers may be the better option for you.

Can IOSS be used for B2B sales?

No, IOSS can only be used for B2C sales. Please note, you should obtain your customer's VAT number as evidence that they are a business customer (and therefore outside of the IOSS).

Do I need an intermediary?

As a non-EU seller, you will need an intermediary if you wish to use IOSS. If you use the Deloitte IOSS service, they will set you up with a third party in order to ensure you have an intermediary for the IOSS.

What is the deadline for the IOSS return?

You need to submit an IOSS return each month to the tax authority in the registration country. The return deadline is the end of the month after the reporting period.

How do I pay the tax due and what is the payment deadline?

The deadline for these payments is the end of the month following the reporting month, the same as the return deadline. As you are established outside the EU, you are registered through a VAT intermediary. You should make a monthly payment of VAT due as declared in the IOSS VAT return to the VAT intermediary at least a few working days prior to the payment deadline as instructed. The VAT intermediary will make the payment to the tax authority in the Member State of registration on your behalf.

I am from Northern Ireland (NI). Why is IOSS not relevant for me?

When an ecommerce seller in NI sells goods to consumers in the EU, NI is treated as being within the EU and as such the seller is not importing into the EU. We are awaiting further confirmation from HM Revenue & Customs as to how these rules apply to NI sellers and how they should register.

What rate of VAT will apply to my sales?

This will depend on the type of goods sold and the country in which the customer is based. In the EU the standard VAT rate currently ranges between 17% and 27%. However, a reduced rate may also be applicable for certain goods, which could range from 3% to 18% in the EU. You should seek specific advice on the VAT rate applicable to your sales if you are unsure of the correct rate to apply.

If I have a question about the Deloitte IOSS service, who can I contact?

If you have any questions about how the Deloitte IOSS service will work for you, please email them at iossservices@deloitte.co.uk. If you have any specific queries or require advice, please let them know and they will find a specialist that will be able to help.

Where can I learn more about IOSS?

The EU has published information regarding IOSS [here](#). The UK Government has published information regarding the 1 July rule changes [here](#).

Whistl International Team:

Please contact the Whistl International team via IOSS@Whistl.co.uk for more information on how we can support your delivery needs and further details on IOSS, or other International services.