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Independent Authority
for Public Revenue

E-COMMERCE AND VAT
Special Schemes OSS/IOSS
EXPLANATORY NOTE



Athens 19/12/2024



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1 Main changes that apply as from 1st July 2021

From 1 July 2021, new VAT rules apply regarding e-commerce activities from business to non-taxable persons (business-to-consumer -B2C) within the EU.

The main changes that apply as from 1 July 2021 are the following:

- The Mini One Stop Shop (MOSS) is extended to a bigger One Stop Shop (OSS) and extends the scope of the non-EU scheme and the union scheme.
- An electronic interface (platform) is considered as a deemed supplier for certain transactions and becomes liable for paying VAT.
- All goods imported in the EU from third countries/territories are subject to VAT, irrespective of their value and a new import special scheme is established (Import One Stop Shop – IOSS) concerning distance sales of goods of (an intrinsic) value not exceeding EUR 150 to non-taxable persons.
- Special arrangements are adopted for submission of tax-returns and payment of VAT as regards importation.

More specifically:

Until 30/6/2021, mini one stop shop applied only to TBE services. From now on, the following extensions apply:

Extension of the scope of the non-union scheme

(Non union) OSS is extended to include all B2C services and not just TBE services (Telecommunication, Broadcasting, Electronic services).

Extension of the scope of the Union scheme to the following activities:

- (a) all the cross-border supplies of B2C services and not just TBE services
- (b) intra-community distance sales of goods
- (c) domestic supplies of goods that take place with the intermediation of electronic interfaces, provided the initial supplier is not established in the EU.

**Furthermore:****The electronic interface (platform) as a deemed supplier:**

The electronic interface (platform) is considered as a deemed supplier for certain transactions and is liable for paying VAT.

More specifically, the electronic interface (platform) is considered as a deemed supplier for the following transactions:

- Distance sales of goods imported in the EU in packages with intrinsic value not exceeding €150, irrespective of whether the taxable person is established inside or outside the EU and or
- Intra-community distance sales of goods and domestic supplies of goods irrespective of their value, in the case the taxable person is not established in the EU.

Import of small packages:

From 1 July 2021, the VAT exemption on small packages up to 22€ is abolished and from now on, all packages with an intrinsic value not exceeding 150€ which are imported in the EU are subject to VAT.

Two non-compulsory schemes are introduced for VAT payment on the import of goods of an intrinsic value not exceeding €150:

- **a) Special scheme for distance sales of goods which are imported from third countries or third territories with declaration and payment of the tax through the import one-stop-shop (IOSS) by the seller or the intermediary on behalf of the seller.**

The person liable for paying VAT in this case, is the supplier of the goods. In case an electronic platform facilitates on-line sales of goods, the person liable for paying VAT is the electronic platform. The IOSS can be used by suppliers established either inside or outside the EU. Suppliers inside EU can register in IOSS directly to the M-S of establishment or they can appoint an intermediary. Suppliers which are established outside the EU must register through an intermediary who is established in the EU or in a third country that has signed a mutual assistance agreement with the EU and whose goods are dispatched from this country (like Norway).



The IOSS scheme cannot be used for B2C distance sales of excise goods. The same restriction also applies for national excise goods. Our national law provides for excise duty on the following goods: a) e-liquids contained in electronic cigarettes, b) heated tobacco products and c) coffee products.

In particular, for e-liquids contained in electronic cigarettes as well as, heated tobacco products (subject to national excise duty) and manufactured tobacco (subject to excise duty), our country applies a ban on distance sales of these products, according to articles 18 and 20 of Directive 2014/40/EU, which allow Member States to prohibit cross-border distance sales of tobacco products and e-cigarettes, in conjunction with the provisions of Article 11 (2) of the Protocol to Eliminate Illicit Trade in Tobacco Products of the WHO Framework Convention.

Moreover, concerning coffee products, there are special provisions for the transportation and tax payment for those goods, in order to secure the collection of the payable national excise duty and VAT. In particular, in the case of coffee products, VAT is declared and paid to the customs authorities together with custom duties and excise duties and the aforementioned special scheme does not apply.

- **b) Special arrangements for declaration and payment of VAT upon importation at the custom authorities.**

The person liable for paying VAT in this case is considered to be the recipient of the package. Nevertheless, VAT is paid on behalf of the final recipient of the package by the person who delivers the goods at the customs office (in principle companies of international courier services or the operator who supplies post office services – ELTA).



2 Who can register in each one of the three special schemes: non-Union, Union and Import Scheme?

Non Union Scheme

Every taxable person not established in the EU that provides services to non-taxable persons in the EU.

Union Scheme

- Every taxable person established in the EU who:

-carries out supplies of B2C services taking place in a M/S in which he is not established

- carries out intra-community distance sales of goods

- Every taxable person not established in the EU who

- carries out intra-community distance sales of goods

-Every taxable person that is considered a deemed supplier (see about electronic interface-platforms) who

- carries out intra-community distance sales of goods and/or
- carries out certain domestic supplies of goods

Threshold for the Union scheme

For taxable persons who are established in only one M/S (e.g. in Greece) and carry out intra-community distance sales of goods and/or TBE services to non-taxable persons in other M/S, there is a lower limit (threshold) of €10.000, above which those taxable persons must charge the VAT rate of the M/S of consumption and must therefore either register in OSS or register in every M/S of consumption for the payment of VAT. Until meeting the threshold of €10.000, they can charge the VAT rate of the M/S they are established, that is, if they are established in Greece, they may charge Greek VAT.



Nevertheless, if they wish, they may submit the relevant declaration to the Register and opt for the VAT of the M/S of consumption, even before reaching the €10.000 threshold. In this case they either register to OSS or they register to each M/S of consumption for paying VAT. By submitting the above declaration to the Register, they exercise the right to opt for charging VAT of the M/S of consumption and they are bounded by this choice for 2 full calendar years.

The threshold of €10.000 concerns all intra-community distance sales of goods and TBE services (Telecommunication, Broadcasting and Electronic - TBE) to non-taxable persons in other M/S and is calculated cumulatively and not separately for each M/S. For example, if a Greek company sells goods to individuals in Italy, France and Belgium, in the calculations made to examine if the threshold is met, the sum of the value of all the goods supplied in these countries is taken into account.

For intra-community sales of goods, calculations related with meeting the threshold starts on 1/7/2021. For TBE services the starting date is the 1/1/2021 and in addition it must be verified whether the threshold was met or not in the previous year (for TBE services only).

Import Scheme (IOSS)

Every taxable person who carries out distance sales of goods (sales to non taxable persons within the EU), which are imported from a third country and whose value is not exceeding €150. If the taxable person is not established in the EU, he is obliged to appoint an intermediary in order to use this special scheme.



3 Legislation

EU legislation

Council Directive 2006/112/EC on the common VAT system (amended by the Council Directive (EU) 2017/2455, Council Directive (EE) 2019/1995 and Council Decision (EU) 2020/1109).

Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods (amended with the Council Directive (EU) 2017/2455),

Council Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of value added tax as amended by Council Regulation (EU) 2017/2454 (Administrative Cooperation Regulation) and Regulation (EE) 2020/1108)

Council Implementing Regulation (EU) No 282/2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax, as amended by Council Implementing Regulation (EU) 2017/2459, Council Implementing Regulation (EU) 2019/2026 and Council Implementing Regulation (EU) 2020/1112.

Commission Implementing Regulation (EU) 2020/194 of 12 February 2020 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 as regards the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods (amended by the Commission Implementing Regulation (EE) 2020/1318 and the Commission Implementing Regulation (EE) 2021/965).

National legislation

In relation to the new Greek VAT Code (L. 5144/2024, A' 162), the special VAT schemes in the context of e - Commerce correspond to:

- Art. 56 “non-EU OSS” (former art. 47b of L.2859/2000, A' 248)
- Art. 57 “EU OSS” (former art. 47c of L.2859/2000)
- Art. 58 “Import OSS” (former art. 47d of L.2859/2000)



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- Art. 59 “Special arrangements for the collection of VAT on import” (former art. 47e of L.2859/2000)

Articles 1-18 law 4818/2021 with entry into force on 1.7.2021 (see article 66). The articles 1-17 amended the VAT Code (law 2859/2000). Article 18 abolished the provisions of articles 20 and 21 of law 1684/1987 concerning the VAT exemption for imports up to €22.

- A. 1212/2021: Designation of the competent authority and regulation of the procedure of the registration, change, deletion / exclusion of taxable persons, within the framework of OSS/IOSS schemes.

- A. 1242/2021: Designation of the competent authority and procedure for submitting the single VAT return, the framework of OSS/IOSS schemes as well as regulation of related issues when Greece is a Member State of consumption and / or a Member State of establishment.

- A. 1074/2022: Designation of the type and content of form Δ212 “Declaration of intra-Community distance sales of goods and supplies of telecommunications, broadcasting and electronically supplied services to other Member States” and the procedure for submitting it.

- A. 1128/2022: Designation of the competent authority, the method and procedure for the payment, reduction and refund of VAT due under the special schemes for e-commerce, the distribution of the respective tax amounts to other Member States of consumption, the accounting records kept and regulating relevant matters where Greece is a Member State of identification and/or a Member State of consumption.

- A. 1152/2022 Procedure for the allocation of VAT identification numbers to taxable persons not established in the European Union for their registration under the special scheme provided for in Article 47c of the VAT Code.

- E 2133/2021: Circular with guidelines for the application of the new law provisions concerning distance sales of goods of (an intrinsic) value not exceeding EUR 150 (e-commerce) and distance sales of excise goods and goods subject to national excise duty.

- E 2138/2021: Circular with guidelines for the application of the new law provisions



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- E 2155/2021: Circular concerning the notification of the new law provisions
- E. 2202/2021: Completion of Circular Note with ref.nr. E.2133/30.6.2021– shipments of items of the same value up to EUR 150 intended for operations (B2B transactions).
- E. 2058/2022: Clarifications concerning the submission of declaration Δ212, following the issuance of Decision A. 1074/2022 on the ‘Declaration of intra-Community distance sales of goods and supplies of telecommunications, broadcasting and electronically supplied services to other Member States.



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4 Contact Information

For information concerning your registration or concerning the progress of your OSS/IOSS VAT return, you may submit your query to:

Department Z - Special VAT Schemes in the context of e-Commerce/ Tax Procedures and Service Provision Center (KE.FO.D.E) in Attica

Tel: +30 213 141 1531 - 1528 - 1532 - 1525

e-mail: ek.fpa.kefode.attikis@aade.gr

For general queries concerning the legal framework of the OSS (EU, non EU) schemes, you may submit your query to:

Department C' - VAT in E-commerce and Issues of Indirect Taxation in the EU and International Bodies / Directorate for the Implementation of Indirect Taxation

Tel.: +30 213 1410665, 667, 668, 669, 670, 674, 135

email: deef.d@aade.gr

For general queries concerning the legal framework of the IOSS scheme, you may submit your query to:

Department E' - VAT Import - Export / Directorate of Excise Duties & VAT

Tel.: +30 213 1410 652, 653, 654, 655, 656, 657, 660

email: vat-customs@aade.gr