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Frequently Asked Questions – Answers on Electronic Commerce and VAT - One Stop Shop (OSS)

Athens, 24 August 2026
Version: 2.0

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1 Electronic Commerce and VAT

1. **Q** **The three special One-Stop Shop schemes (EU OSS, non EU OSS and IOSS), which have been in force since 01.07.2021 - are they mandatory or optional?**

   A They are optional.

2. **Q** **Who may use the special schemes?**

   A These special schemes concern B2C (Business to Consumer) transactions, where B is a taxable person, within or outside the European Union (depending on the scheme), while C is <u>only an EU non-taxable person (private individual - final consumer)</u>. For reasons of simplification, wherever «private individual» is mentioned, it has the above meaning, i.e. non-taxable person - final consumer.

3. **Q** **Which businesses may register for the non-Union scheme?**

   A Businesses which are not established in the EU (European Union) and provide services to final consumers in the EU.

4. **Q** **Which supplies of services or supplies of goods does the non-Union scheme concern?**

   A The non-Union scheme concerns <u>all</u> B2C supplies of services to private individuals, but not the supply of goods to private individuals.

5. **Q** **In which Member State will taxable persons who are not established in the EU be able to register for the non-Union scheme?**

   A They may register in whichever Member State they choose.

6. **Q** **Which supplies of services or supplies of goods does the Union scheme concern?**

   A The Union scheme concerns:

   I. Intra-Community B2C supplies of services within the EU by a taxable person established in the EU, outside the MS in which the taxable person has an establishment.

   II. Intra-Community distance sales of goods to EU private individuals by a taxable person established in the EU or by a taxable person not established in the EU or by an electronic interface (platform) where it is deemed to be the supplier, that is where the underlying seller is not established in the Union.

III. Domestic B2C supplies of goods made by an electronic interface (platform) where it is deemed to be the supplier, that is where the underlying seller is not established in the EU.

Sales of goods are not included in the Union scheme where:

- ✓ the prohibitions on distance selling apply to them (Manufactured tobacco, Electrically heated tobacco product containing a tobacco blend, Electronic cigarettes and refill containers, containing refill liquids)
- ✓ they are subject to Excise Duty or Consumption Tax, only where the arrival of the dispatch or transport to the acquiring customer is within the country.

7. Q In which Member State will a taxable person who is established in the EU register as regards the Union scheme?

A He will register in the Member State of his establishment. If the business is established outside the EU, then it will register in the Member State where it has a fixed establishment.

8. Q Does the distance selling threshold (€35,000/€100,000) continue to apply?

A No, it has been replaced by the new single EU-wide threshold of 10,000 euros, below which B2C supplies of TBE services and intra-Community distance sales of goods may be subject to VAT in the Member State of origin. Above 10,000 euros, VAT is mandatorily charged in the MS of consumption and is paid either through registration for the OSS or through registration in each MS of consumption under the respective national procedures (where the business is required to request a VAT identification number in each MS of consumption).

9. Q From which date is the new EU threshold of 10,000 euros calculated for the first application?

A For intra-Community distance sales of goods, the threshold starts to be calculated from 01.07.2021. For the supply of TBE (Telecommunication, Broadcasting and Electronic - TBE) services, the threshold has started to be calculated from 01.01.2021, while it is also checked whether the threshold was exceeded during 2020. If a business has an activity that includes both distance sales of goods and TBE services, the amounts for both the distance sales of goods and the TBE services are counted towards the threshold of 10,000 euros.
For example, if a business has TBE services in France and Italy amounting to 6,000 euros as from 01.01.2021, 9,000 of TBE within 2020, and from 01.07.2021 to 01.09.2021 reaches an amount of 4,100 for distance sales of goods in Italy and Germany, then on 01.09.2021 it exceeded the threshold (6,000+4,100=10,100).

10. Q Is the threshold of 10,000 euros calculated per Member State or in total?

A No, the threshold is not calculated per Member State, but in total within the EU. For example, if I have 5,000 euros of distance sales of goods in France and 5,100 euros of supply of TBE services in Austria, I have exceeded the threshold of 10,000 euros.

11. Q What is the duration of the tax period for the non-Union and the Union scheme? When is the relevant return submitted?

A The duration of the tax period is quarterly. The return is submitted by the end of the month following the end of the tax period concerned. For example, the EU OSS or non EU OSS VAT return for the first quarter of 2022 may be submitted by 30.04.2022.

12. Q What is the duration of the tax period under the import scheme (IOSS)?

A The duration of the tax period is monthly. The return is submitted by the end of the month following the end of the tax period concerned. For example, the IOSS VAT return for January 2022 may be submitted by 28.02.2022.

13. Q How are corrections of previous tax periods reflected in the returns of the respective special schemes?

A Contrary to MOSS, where corrections were reflected in the tax period concerned, under OSS/IOSS any corrections that arise are entered in a subsequent return in a separate field.

14. Q Does the exemption for imports of goods with a value of up to 22 euros apply?

A No, the exemption is abolished. All imports of goods are subject to VAT.

15. Q What applies to the importation of parcels of up to 150 euros?

A For the importation of parcels of up to 150 euros, two new VAT payment schemes are established:

1. **Special import scheme** (IOSS), where the person liable for the tax is the seller of the goods or the electronic platform or the intermediary acting on behalf of the seller, and the tax is paid through the One-Stop Shop.
2. **Special arrangements** exist for the declaration and payment of VAT (special arrangements), where the person liable for the tax is the recipient of the parcel and the tax is paid on behalf of the recipients to the customs authorities by the person presenting the goods to customs (as a rule, international courier

companies and the postal services provider - ELTA). Irrespective of which method of VAT payment is chosen (IOSS or special arrangements), import customs formalities are mandatorily observed. As regards goods which are subject to excise duty and consumption tax (coffee products), the prescribed customs procedures for the imposition and collection of Excise Duty & Consumption Tax are observed, and in these cases the VAT is paid to the competent customs authorities together with those taxes and the above two special schemes do not apply.
Specifically for electronic cigarette refill liquids, heated tobacco products and manufactured tobacco, our country applies a prohibition on distance selling of these products.

16. Q What applies to the importation of parcels of more than 150 euros?

A The customs import procedures in force. Above this threshold, in addition to VAT, the applicable customs duty is also owed on the imported goods.

17. Q When is payment of VAT by the recipient not required upon importation at customs?

A The VAT must have been paid, as part of the purchase price, to the supplier/to the electronic interface, and upon importation a customs declaration of a specific type (H7) must be submitted to the competent customs office, in which the IOSS VAT number of the supplier is stated. Once the validity and the effect of that number have been confirmed, the customs authorities do not require payment of the VAT at customs and the tax is paid through the IOSS shop.

18. Q Which businesses register for the IOSS special import scheme?

A Any taxable business that carries out distance sales (B2C or B2B without the right of deduction) of goods imported from third countries in consignments/parcels with a value of up to 150 euros. Upon registration, it obtains a unique VAT identification number valid throughout the Union (VAT IOSS identification number). If the business does not have an establishment in the EU, it is obliged to appoint an intermediary in order to use the scheme. The intermediary registers for the IOSS and obtains a unique identification number with the prefix IN. Subsequently, the intermediary obtains a VAT IOSS identification number with the prefix IM, for each taxable person it represents.

2 Support – Contact

For further information or clarifications, you may contact IAPR Taxpayer Support (my1521**):**

- **By phone**: 1521 (toll-free), on working days from 07:00 to 20:00.
- **Digitally:** via the my1521 platform, available 24 hours a day, 7 days a week, by selecting: **VAT, Duties & Special Taxation Matters > VAT > One Stop Shop (OSS)**

Annex A – Version & Revision Details

Preparation and Review Details

- This version has been prepared under the responsibility of the Directorate for the Application of Indirect Taxation (DEEF), the General Directorate of Customs & Excise (GDT & EFK) and the General Directorate of Electronic Governance (GDILED).

Version History

Table 1. Version History

Version History		
Version	**Date**	**Description**
1.0	13/08/2021	Initial version
1.1	01/02/2022	Revised version: Update of the answer to question No 15
2.0	24/08/2026	Revised version: Amendment of the Title of the manual, update of the questions and answers and transfer of the manual to the applicable template.