

# EU VAT OSS Quick Reference

One-Stop-Shop VAT for EU distance sellers at a glance

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## EU VAT OSS Quick Reference

Since 1 July 2021, EU distance sellers have been able to declare VAT due on cross-border business-to-consumer (B2C) sales through a single One-Stop-Shop (OSS) return, rather than registering for VAT in every Member State where they have customers. This sheet summarises the essentials.

### The pan-EU threshold

A single pan-EU threshold of €10,000 applies to combined cross-border B2C sales of goods and certain services. Below this threshold you may generally continue to charge your home country's VAT rate. Once your total cross-border sales exceed €10,000 in a calendar year, you must charge VAT at the rate of the customer's Member State (the destination country).

### How OSS works

Rather than registering in each destination country, you can register for the Union OSS scheme in a single Member State and file one periodic OSS return covering all your cross-border B2C sales across the EU. Your OSS Member State then distributes the VAT to the relevant destination countries on your behalf.

### Imports and IOSS

The Import One-Stop-Shop (IOSS) covers distance sales of goods imported from outside the EU in consignments with an intrinsic value of €150 or less. IOSS lets you collect and declare the import VAT at the point of sale, simplifying customs clearance for low-value goods.

### Key points at a glance

| Topic           | Key point   |
|-----------------|---|
| Threshold       | €10,000 pan-EU annual threshold for cross-border B2C sales; below it, home-country VAT may apply. |
| Destination VAT | Above the threshold, charge VAT at the rate of the customer's Member State.                       |
| OSS             | A single return declaring EU-wide B2C VAT, replacing multiple national registrations.             |
| IOSS            | For imported goods in consignments valued at €150 or less.  |

This sheet is general guidance, not tax advice. VAT rules and rates vary by Member State — confirm your obligations with a qualified adviser or your tax authority.

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