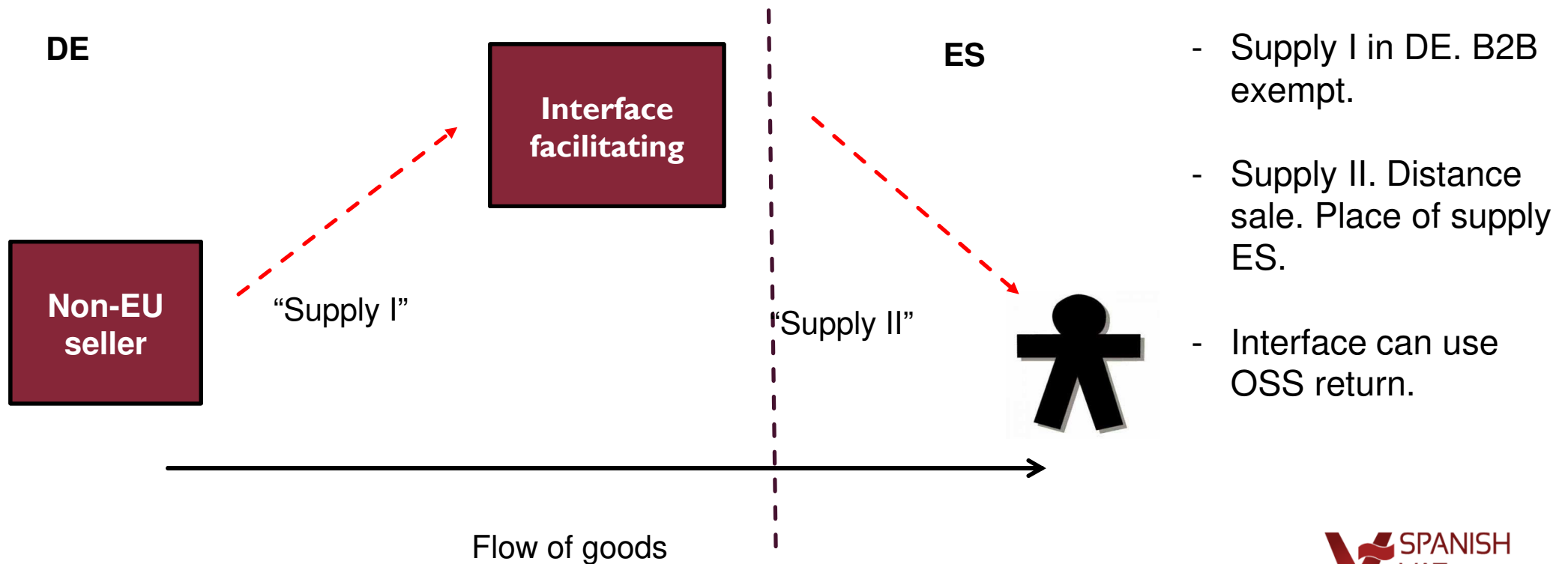


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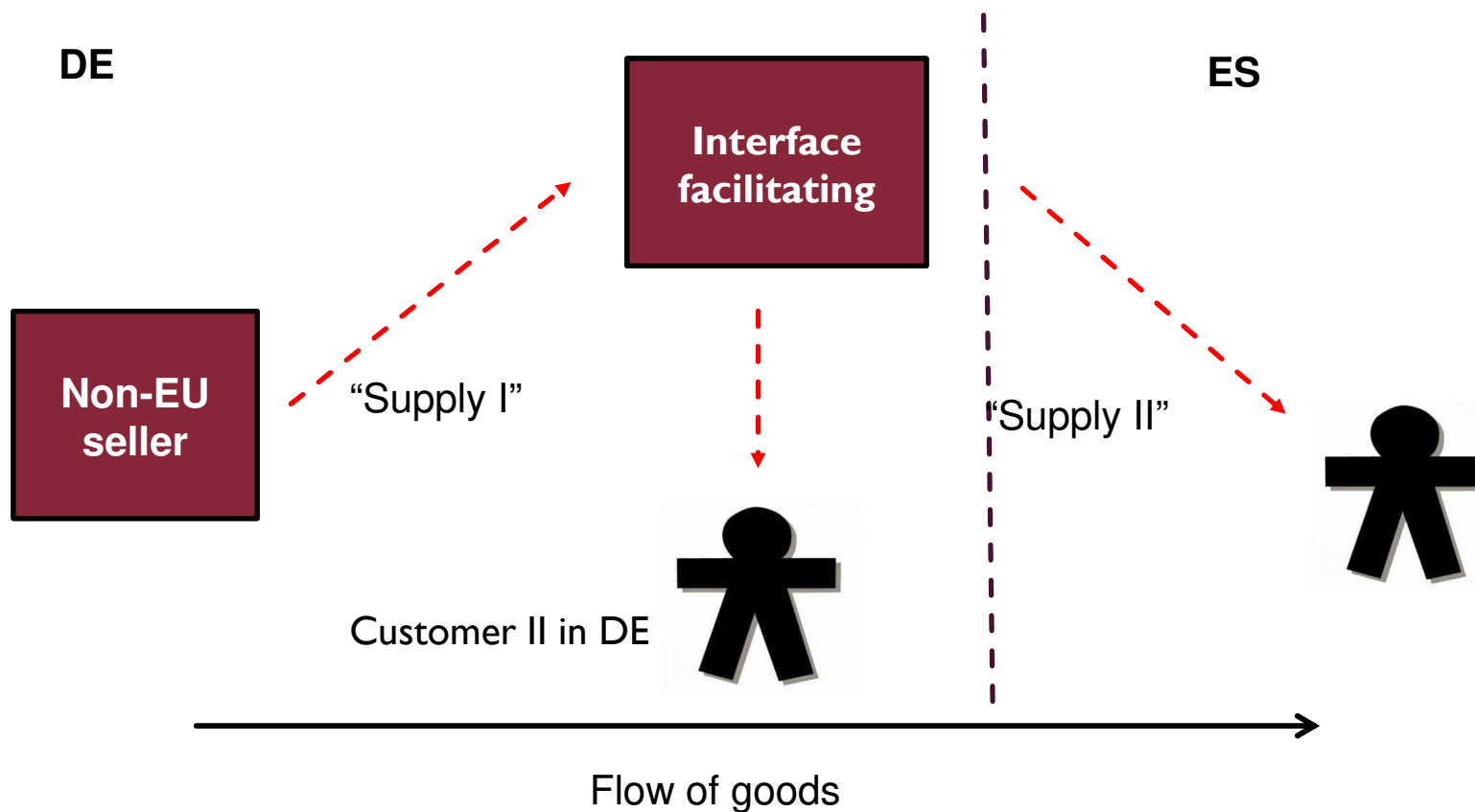
DEEMED SUPPLIES BY MARKETPLACES **FACILITATING ONLINE SUPPLIES OF** **GOODS**



Interface facilitating intra Community distance sales of goods

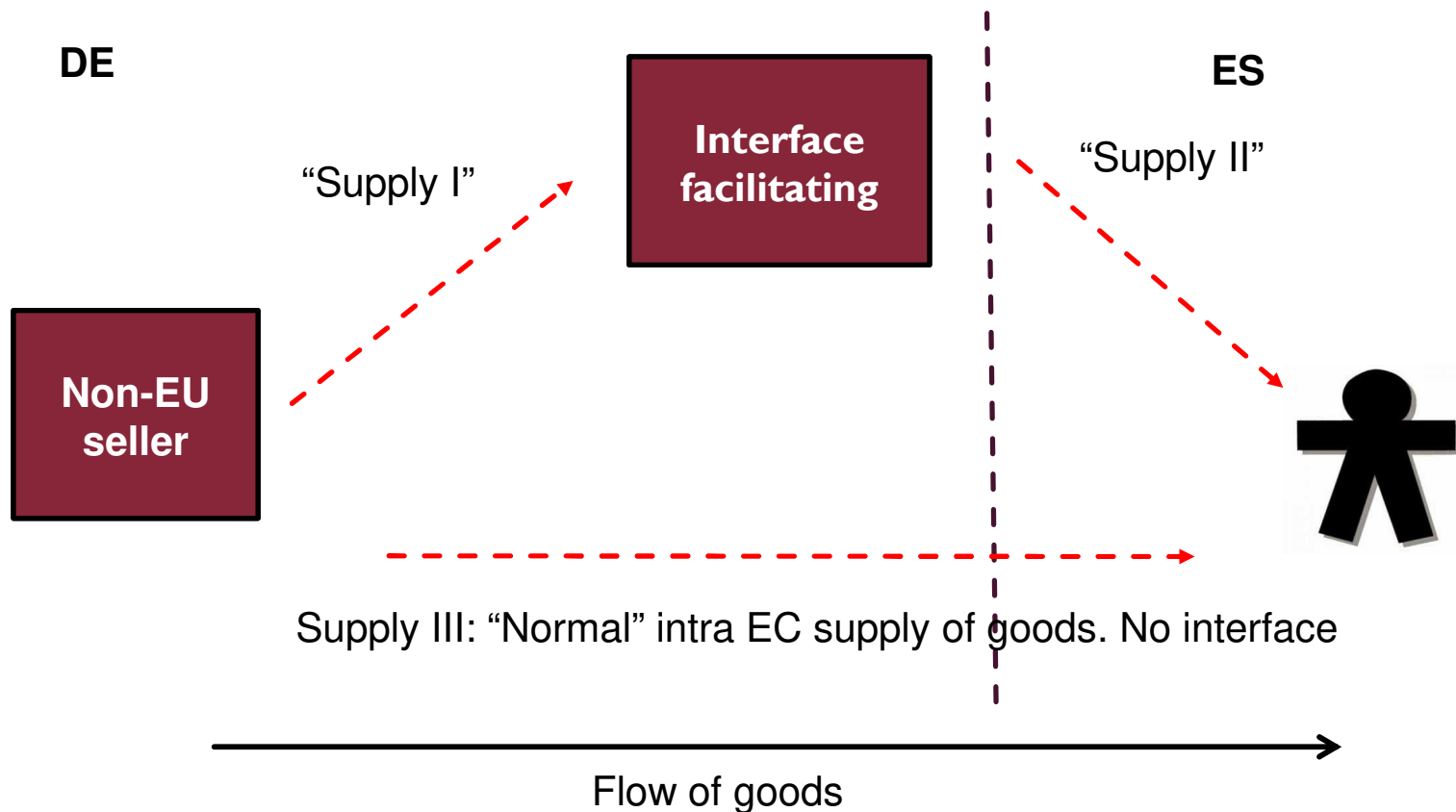


Interface facilitating intra Community distance sales of goods



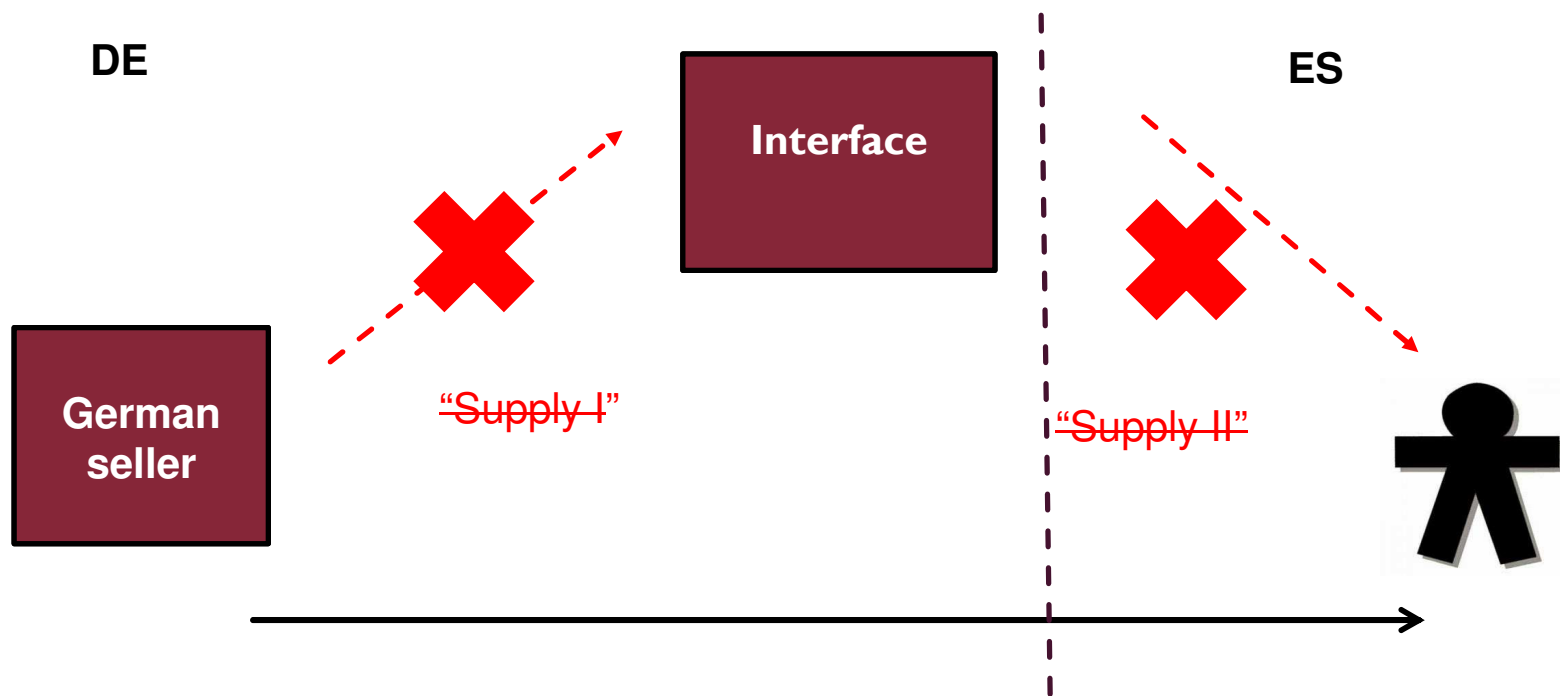
- Supply I in DE. B2B exempt.
- Supply II. Distance sale. Place of supply ES. Interface can use OSS.
- Interface can use OSS return even for the domestic supply to Customer II.

Interface facilitating intra Community distance sales of goods + “normal sales” (not using the interface)



- Supply I in DE. B2B exempt.
- Supply II. Distance sale. Place of supply ES.
- Interface can use OSS.
- Supply III is carried out by the seller using its own portal. No interface involved and, therefore, no deemed provisions apply.

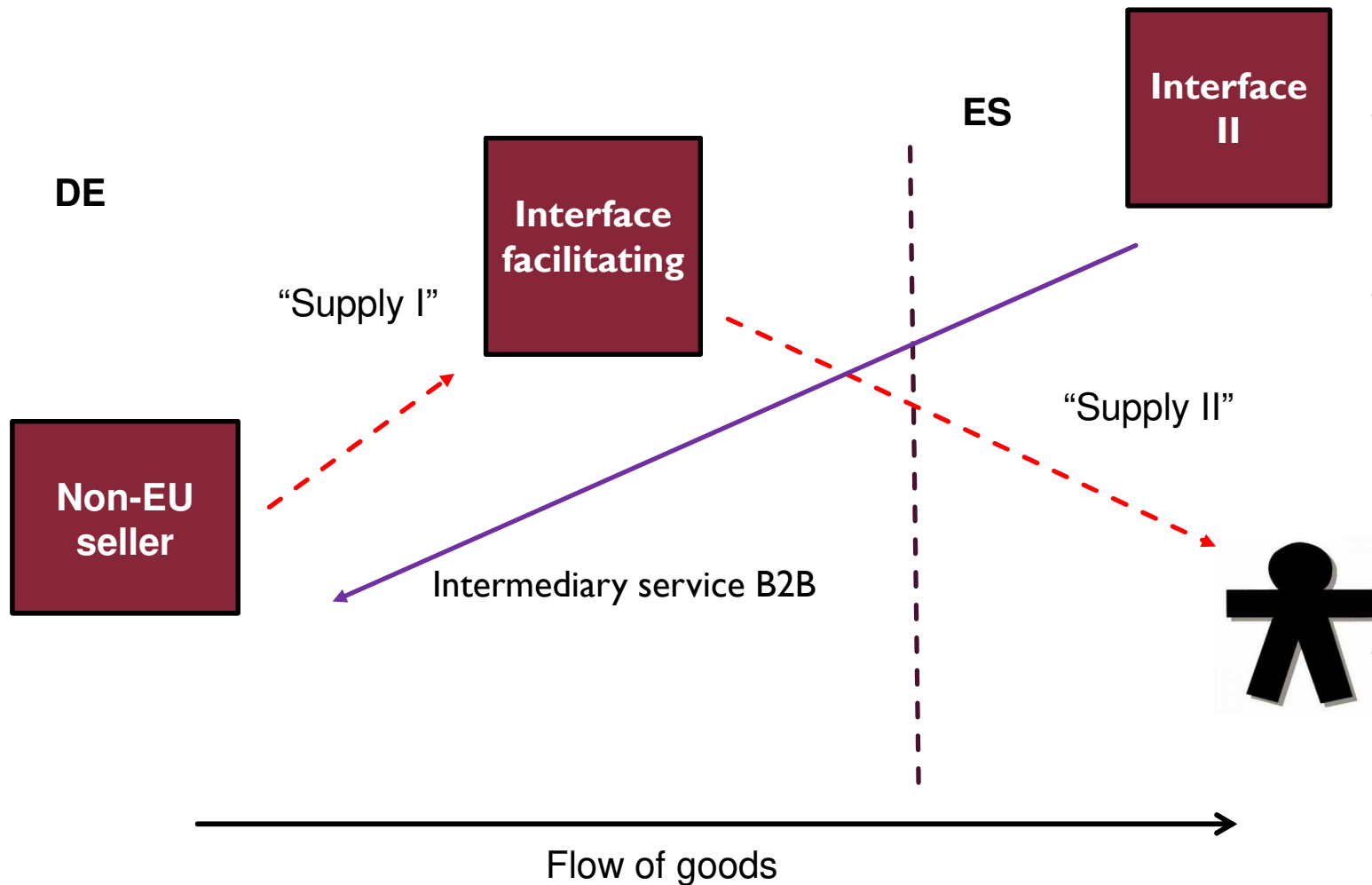
intra Community distance sales of goods. EU seller



“Normal” intra Community distance sales of goods, regardless the interface. VAT to be charged by the seller.

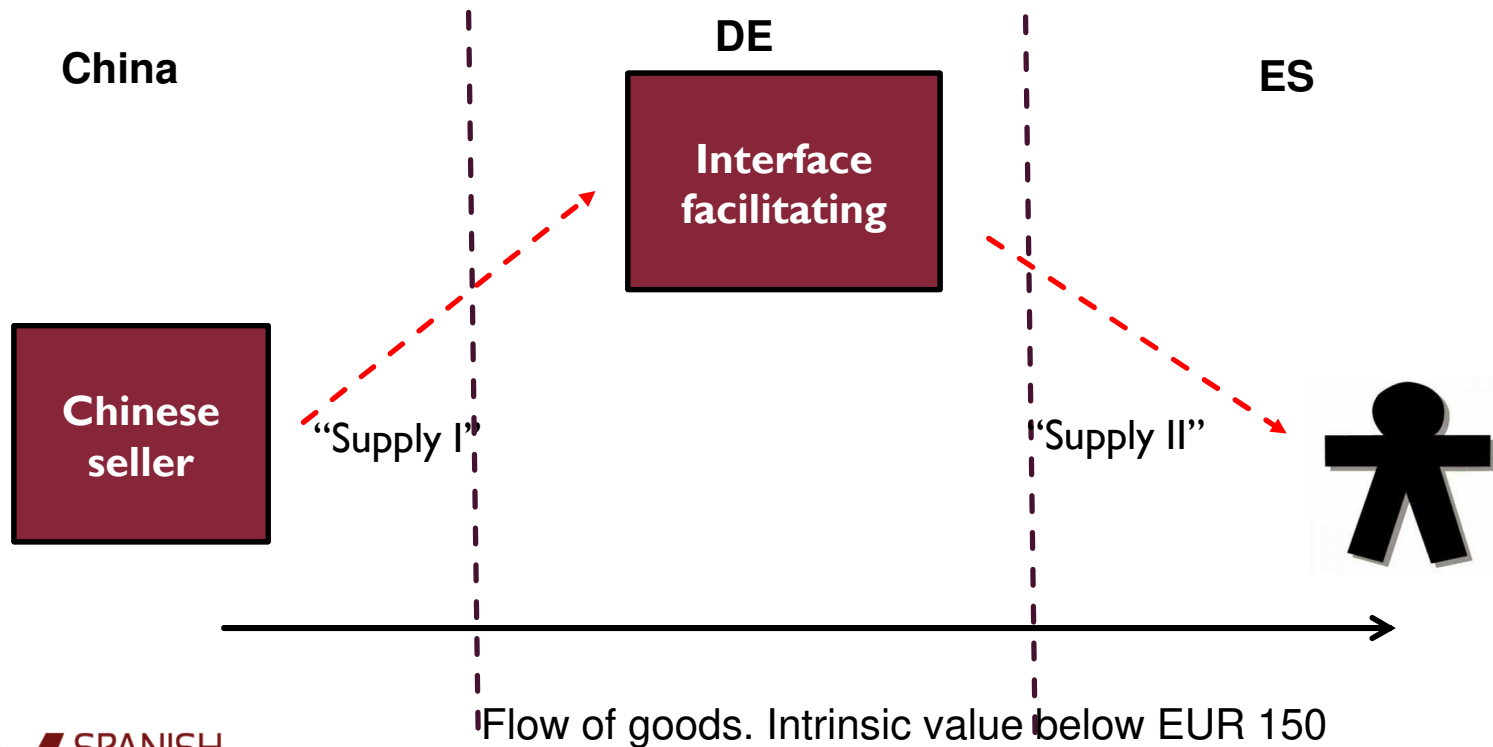
- Intra- Community distance sales of goods carried out by an EU supplier. Therefore:
- No deemed provisions apply.

Two interfaces



- Supply I in DE. B2B exempt.
- Supply II. Distance sale. Place of supply ES.
- Only one interface can be considered as facilitator. This is the interface where the order is taken and through which the supply is concluded.
- Interface II is a mere intermediary. Normal VAT rules apply to this provision of services.

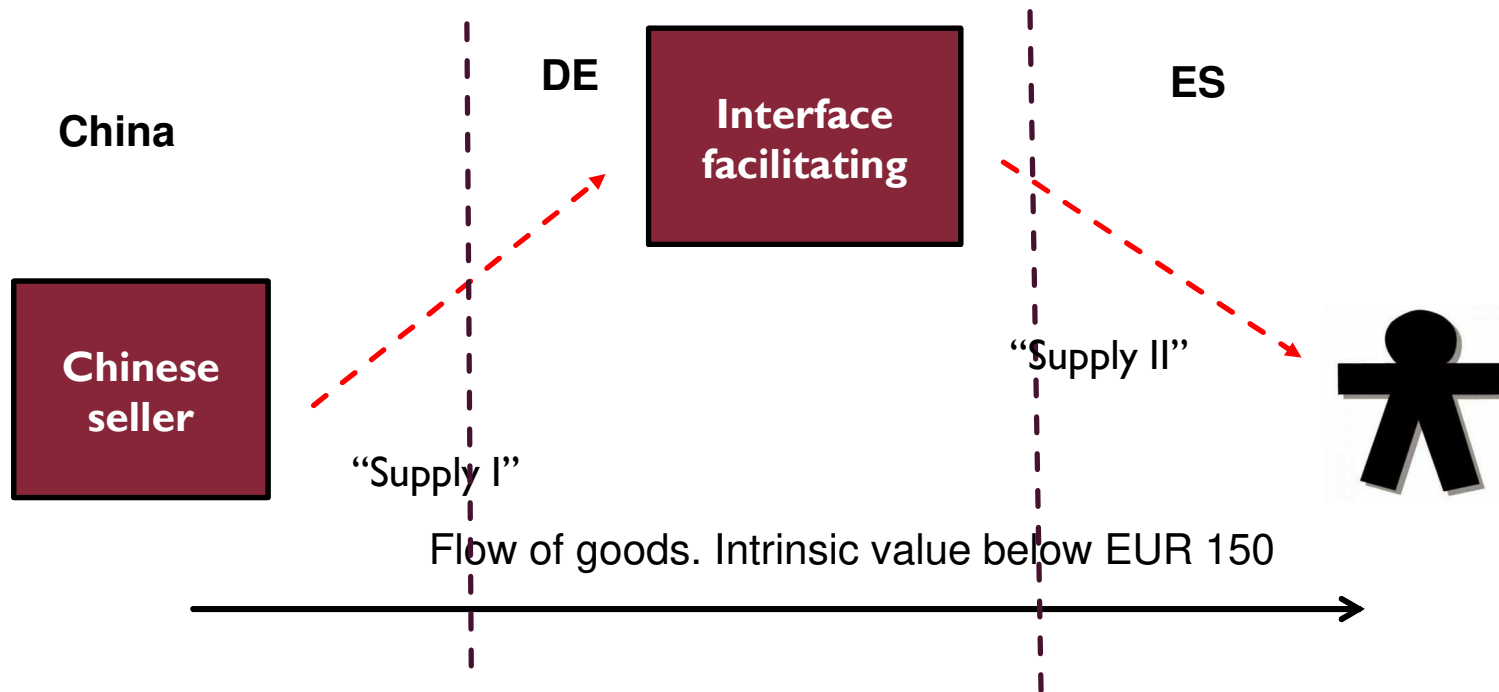
Interface facilitating distance sales of goods imported from third countries



IOSS is used.

- Supply I no EU VAT.
Place of supply no EU.
- Import VAT exempt if IOSS number is communicated at customs.
- Supply II, place of supply ES (distance sale of imported goods).
- Taxable person is the interface.
- Interface can use IOSS return in Germany.

Interface facilitating distance sales of goods imported from third countries



NO IOSS is used.

- Supply I no EU VAT.
Place of supply no EU.
- Supply II, depends on who acts as importer:
 - Final consumer (possibility to use special arrangements for collecting import VAT); or
 - Interface (VAT paid twice on import + sale)

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VAT and digital economy 2021-2022 webinar series

- **Webinar 1 (14.12.2021; 11:00-12:15 CET): Online sales of goods. New rules as of July 1st 2021. Deemed provisions and the new role of E-commerce platforms.**

On 1st July 2021, new rules on VAT and e-commerce came into force across the EU. Among the new rules are the so-called "deemed provisions" under which platforms facilitating certain (not all) online sales of goods will assume a number of responsibilities and obligations not seen before.

- **Link to register for the webinar:**

https://us06web.zoom.us/webinar/register/WN_09JHVmYnQT6AtzcwDHI58w

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Thank you // Gracias