

OFFICIAL JOURNAL OF THE EUROPEAN UNION • L SERIES

Commission Implementing Regulation (EU) 2026/1869

New technical rules for the OSS / IOSS special schemes and the ViDA transfer-of-own-goods scheme



Adopted 27 July 2026



Amends IR (EU) 2020/194



Applies from 2027 & 2028

VAT in the Digital Age (ViDA) | Special schemes briefing

AT A GLANCE

What Regulation (EU) 2026/1869 does

Adopted 27 July 2026 and published in the Official Journal on 28 July 2026, this Implementing Regulation updates the technical machinery behind the EU's One-Stop-Shop schemes to align it with the ViDA package.



Legal basis

Adopted under Article 471(a)–(b) of Council Regulation (EU) No 904/2010 on administrative cooperation in the field of VAT.



What it amends

Recasts Implementing Regulation (EU) 2020/194, the detailed rulebook for OSS / IOSS registration, returns and data exchange.



Why now

Implements Council Directive (EU) 2025/516 (ViDA), which extended the special schemes and created a new scheme.



Core objective

Keep all schemes functioning securely, harmonise electronic reporting and support uniform application across Member States.

THE DRIVER

From ViDA law to operational reality

Regulation 2026/1869 is the technical plumbing that turns the ViDA legislative changes into a working system for businesses and tax administrations.



ARTICLE 1 • NEW CONSOLIDATED DEFINITION

The four "special schemes"

A single umbrella term now groups all four regimes — the new definition in Article 1(5) underpins every downstream rule on registration, returns and data exchange.



Non-Union scheme

Services supplied to non-taxable persons by taxable persons not established in the EU.

Register Column C



Union scheme

Intra-EU distance sales, certain domestic supplies of goods and cross-border services (Title XII, Ch.6, Sec.3).

Register Column D



Import scheme (IOSS)

Distance sales of goods imported from third territories or countries — with or without an intermediary.

Register Column E



NEW

Transfer of own goods

NEW scheme (Title XII, Ch.6, Sec.5) for businesses moving their own stock across EU borders.

Register Column G

Identification-register columns per Annex I. Note: the VAT return message (Annex III) instead uses column F for the transfer-of-own-goods scheme.

ARTICLE 1 — DEFINITIONS

What changed in the definitions

**"Union scheme" broadened**

Now expressly covers intra-Community distance sales, certain domestic supplies of goods within a Member State, and cross-border services (Title XII, Ch.6, Sec.3 of Directive 2006/112/EC).

**"Transfer of own goods scheme" added**

A new defined term pointing to Title XII, Chapter 6, Section 5 of the VAT Directive — the operational home of the new ViDA regime.

**"Special schemes" consolidated**

New point (5) bundles the non-Union, Union, import and transfer-of-own-goods schemes under one term used throughout the Regulation.

ARTICLES 2 & 3 — REGISTRATION & DATA

Registration, the web portal & data quality



Web-portal storage (Art. 2)

Portals must let users save registration data and VAT-return information — now referencing Articles 369t and 369xg — before it is submitted.



Pre-filling for data quality (new Art. 3(6))

The Member State of identification must pre-fill data it already holds when a taxable person registers — but the taxable person stays responsible for correctness.



Automatic data exchange (Art. 3)

Individual VAT IDs, names, addresses, deemed-supplier status and websites are exchanged via a central register so all States see valid, up-to-date numbers.



Identification register columns

New column G is added for the transfer-of-own-goods scheme, alongside columns for non-Union (C), Union (D) and import identification / intermediary (E, F).

ARTICLE 4 — VAT RETURNS

How the VAT return works

A single common electronic message (Annex III) now serves all schemes, with a dedicated column for the transfer-of-own-goods scheme and tailored nil-return rules.

Scheme	Return column	Tax period
Non-Union scheme	Column C	Calendar quarter
Union scheme	Column D	Calendar quarter
Import scheme (IOSS)	Column E	Calendar month
Transfer of own goods	Column F	Calendar month

Row order follows the common electronic message in Annex III.



Nil returns simplified

Where there are no supplies, transfers, adjustments or amendments in a period, only a short set of boxes must be completed — a true nil return per scheme.



Report only what happened

A Member State line is required only if supplies or transfers were actually made there in the tax period — for transfers, only the State goods were dispatched or transported from.

ARTICLE 5 — INTER-STATE EXCHANGE

Where the return information flows

The Member State of identification forwards return data over the CCN/CSI network using the common electronic message — routed to every State with a stake in the transaction.

ROUTE 1**Member State of consumption**

Sent to each State of consumption — or each State to which goods are transferred — that is mentioned in the return.

ROUTE 2**Union scheme dispatch States**

Sent to each State from which goods are dispatched or transported, and each State of establishment from which services are supplied.

ROUTE 3**Transfer-of-own-goods States**

Sent to each Member State from which goods are transferred, as mentioned in the return.

ANNEXES I–III

What the annexes now contain



Annex I — Identification details

Registration data element grid, with a dedicated column (G) for the transfer-of-own-goods scheme, VAT-group indicators and clarified fixed-establishment rules.



Annex II — Status & exclusions

Exclusion codes and reasons for changing the status of a taxable person or intermediary in the register of the Member State of identification.



Annex III — VAT returns

The common electronic return message, extended with taxable-amount and adjustment boxes for transferred goods and corrections across periods.

Article 2 amends Annex I; Article 3 replaces Annexes I, II and III with the text set out in Annex II to this Regulation.

ARTICLE 4 • ENTRY INTO FORCE & APPLICATION

A staggered timeline

The Regulation enters into force 20 days after publication, but its operative parts switch on in phases — with a bridging measure between them.

17 Aug 2026**Entry into force**

20th day after publication in the Official Journal.

30 Jun 2028**Article 2 ends**

Application of Article 2 runs only until this date.

1 Jan 2027**Article 2 applies**

Amendment to Annex I applies — a bridging measure.

1 Jul 2028**Articles 1 & 3 apply**

Core recast and the replaced annexes take effect.

SO WHAT?

Practical takeaways for business



Map your stock movements

01

Identify cross-border movements of own goods that could shift from multiple local VAT registrations to the single transfer-of-own-goods scheme.



Prepare ERP & tax engines

02

Configure systems for the new return columns, monthly periods for transfers, and the harmonised electronic-reporting message in Annex III.



Trust but verify pre-filled data

03

Member States will pre-fill registration data, but the taxable person remains responsible — build checks into your onboarding.



Plan to the 2028 go-live

04

Core rules apply from 1 July 2028, with the Annex I bridging measure from 1 Jan 2027 — align ViDA project milestones accordingly.

KEY TAKEAWAY

The technical backbone for ViDA's OSS/IOSS and transfer-of-own-goods scheme is now in place.

Regulation (EU) 2026/1869 harmonises registration, returns and data exchange across all four special schemes — giving businesses the operational certainty to prepare for the 2027–2028 rollout.



Source Commission Implementing Regulation (EU) 2026/1869 of 27 July 2026 (OJ L 2026/1869, 28.7.2026).
ELI: http://data.europa.eu/eli/reg_impl/2026/1869/oj