

## INFORMATION NOTE – VAT

### Directive (EU) 2025/1539 of 18 July amending Directive 2006/112/EC as regards VAT rules for distance sales of goods imported into the European Union

On 18 July 2025, the Economic and Financial Affairs Council of the European Union (**ECOFIN**) approved Directive (EU) 2025/1539, which amends the VAT Directive 2006/112/EC in relation to **VAT rules for distance sales of goods imported into the European Union**.

According to the Directive, Member States must adopt and publish the relevant legal provisions by 30 June 2028, with the rules coming into effect from 1 July of the same year.

These regulatory **changes represent a significant shift in the model for collecting VAT on imports** into the Union, as the obligation to pay the tax will now lie with suppliers and electronic platforms deemed to be taxable persons, instead of the final consumers in the European Union. In this way, the option for courier or postal services to collect VAT is eliminated.

The Council's objective is to encourage the use of the Import One Stop Shop (**IOSS**) scheme which, since its adoption in July 2021, has proven to be an effective mechanism for simplifying and collecting VAT on imports.

This scheme allows businesses to register in a single Member State in order to declare

and collect VAT on all their distance sales within the Union.

To promote the use of this scheme, the Directive provides as follows:

- (i) Suppliers or electronic platforms considered as suppliers who do not voluntarily opt into the IOSS **will be required to register individually in each EU Member State** where they carry out distance sales.
- (ii) If the IOSS scheme is not used, **import VAT must be paid at the border of the Member State of destination of the goods**. Therefore, both import VAT and the VAT due on the subsequent distance sale will apply.
- (iii) However, if the scheme is used, **the import will be exempt from VAT**, and it will be the supplier, or the taxable person deemed to be the supplier who collects VAT on the distance sale of imported goods and remits it in the Member State of identification.
- (iv) Furthermore, suppliers and taxable persons considered as suppliers who are not established in the Union and who do not opt for IOSS registration must appoint a **fiscal**

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**representative** who assumes full responsibility for VAT on imports.

- (v) This obligation will not apply where suppliers or taxable persons deemed to be suppliers are established in a country with which the EU or the importing Member State has a **mutual assistance agreement**.
- (vi) The Directive leaves to the discretion of Member States whether to consider **indirect customs representatives** as jointly liable for import VAT, as they do not always act as fiscal representatives.
- (vii) Finally, the Directive provides that where the supplier, the taxable person considered the supplier, or, where applicable, the fiscal representative, fails to comply with any VAT obligations regarding imported goods, **the release of those goods for free circulation shall be denied**.

In conclusion, while use of the **IOSS** remains voluntary, it is becoming an **essential tool**. Choosing not to use the system will result in logistical delays, increased administrative burdens and a negative impact on the customer experience.

Should you require further information, please do not hesitate to contact any of us at the following email addresses:

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