



EU e-commerce

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Lex has a broad experience in VAT and his main specializations are Tax Policy and (implementation of) legislation. Lex has a degree in Law from the Radboud University in Nijmegen, Netherlands and a post-master Tax education. Lex is a member of the VAT section of the Dutch Tax Advisors association (NOB).

VAT rules for e-commerce are hot news. As e-commerce becomes more and more important within the global economy, so does the importance of correctly levying VAT on these supplies. Within the EU e-commerce rules have changed significantly as of 1 July 2021 by. In this elective module, we will discuss the introduced legislative package consisting of the following elements:

- 1. Changes in the place of supply rules for distance sales within the EU**
- 2. Introduction of the One Stop Shop (OSS)**
- 3. Changes in the place of supply rules for distance sales from non-EU countries**
- 4. Introduction of the Import OSS scheme (IOSS)**
- 5. VAT liability platforms (Electronic Interfaces)**

We will also discuss ongoing developments in the field of EU e-commerce such as the VAT in the Digital Age Initiative from the EU Commission.