

Brussels, 12 May 2026
(OR. en)

Interinstitutional File:
2023/0158 (CNS)

12336/1/25
REV 1

LIMITE

FISC 225
UD 188
ECOFIN 1117
MI 606
COMER 121

NOTE

From:	Presidency
To:	Delegations
Subject:	Draft Directive on VAT rules on the abolition of the €150 threshold and on customs warehouses - Revised Presidency compromise text

Delegations will find attached a Presidency compromise text on the above Directive.

Draft

COUNCIL DIRECTIVE

amending Directive 2006/112/EC as regards VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries ~~and special arrangements~~ for declaration and payment of import VAT

Presidency note

The title has been amended to reflect the fact that the scope of this proposal no longer includes the deletion of the special arrangements (which have already been deleted under the incentivised IOSS Directive).

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 113 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Parliament¹,

Having regard to the opinion of the European Economic and Social Committee²,

Acting in accordance with a special legislative procedure,

Whereas:

(1) Article 14a (1) of Council Directive 2006/112/EC provides for the ‘deemed supplier regime’.

Pursuant to that Article, where a taxable person facilitates, through the use of an electronic

¹ OJ C... p..

² OJ C... p..

interface, distance sales of imported goods from third territories or third countries, that taxable person is to be the deemed supplier of those goods.

- (2) The application of the ‘deemed supplier’ regime is currently limited to distance sales of goods imported from third territories or third countries in consignments of an intrinsic value not exceeding EUR 150. To reduce the compliance burden for traders selling via electronic interfaces, such as marketplaces, and to support a single value added tax (VAT) registration in the Union, the EUR 150 limit should be deleted. Consequently, the deemed supplier regime should cover all distance sales of goods imported from third territories or third countries into the Union, irrespective of their value.
- (3) Title XII, Chapter 6, Section 4, of Directive 2006/112/EC ~~sets~~**lays** down a special scheme for distance sales of goods imported from third territories or third countries known as the Import One-Stop Shop (IOSS) **scheme**. Taxable persons who opt to register for the IOSS do not need to register for VAT in each Member State in which their eligible supplies of goods to consumers take place. Instead, the VAT due on those supplies can be declared and paid in a single Member State via the IOSS scheme. **In relation to this scheme, Council Directive (EU) 2025/516 of 11 March 2025 amending Directive 2006/112/EC as regards VAT rules for the digital age introduces an obligation for the Commission to adopt an implementing act to introduce special measures to prevent certain forms of tax evasion or avoidance by, inter alia, linking the unique consignment number with the corresponding individual VAT identification number.**

Presidency note

This addition acknowledges Member States’ concerns regarding the need to further strengthen the IOSS and refers to the ongoing work to secure the IOSS framework as included in the VIDA Directive.

This work is further enhanced with a fast-track initiative that covers the large majority of importations using the IOSS scheme and covering the biggest importers. This fast-track initiative is scheduled to enter into force by the end of 2026, well in advance of the entry into force of the current proposal.

(3a) ~~However, the~~ **The** IOSS special scheme is limited to distance sales of imported goods in consignments with an intrinsic value not exceeding EUR 150. To support a single VAT registration in the Union, the threshold of EUR 150 should be deleted, so that taxable persons who make distance sales of goods imported from third territories or third countries into the Union are not obliged to register for import VAT in each Member State of destination of the goods.

- (4) In order to level the playing field as regards the use of **the** IOSS for goods dispatched from third territories or third countries and those that are dispatched from special customs warehouses for distance sales, the definition of distance sales of goods imported from third territories or third countries should be amended accordingly. **The IOSS special scheme can be applied only for supplies from special customs warehouses for distance sales as provided for in [Regulation (EU) 2026/XXXX [OJ: please insert the number of the new Union Customs Code]. For other customs warehouses, the normal VAT rules remain applicable.**

Presidency note

This recital clarifies that the IOSS can only be used for distance sales supplied from specific IOSS customs warehouses. Supplies to consumers from other customs warehouses are not treated as distance sales of imported goods, which means that the normal VAT rules continue to apply.

- (5) In accordance with the Joint Political Declaration of 28 September 2011 of Member States and the Commission on explanatory documents, Member States have undertaken to accompany, in justified cases, the notification of their transposition measures with one or more documents explaining the relationship between the components of a directive and the corresponding parts of national transposition instruments. With regard to this Directive, the legislator considers the transmission of such documents to be justified.
- (6) Since the objective of this Directive, namely to advance the concept of a single VAT registration in the Union, can only be achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Directive does not go beyond what is necessary in order to achieve those objectives.

(7) Directive 2006/112/EC should therefore be amended accordingly,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Amendments to Directive 2006/112/EC

Directive 2006/112/EC is amended as follows:

(1) the introductory words of paragraph 2 of Article 14(4), are replaced by the following:

‘distance sales of goods imported from third territories or third countries’ means supplies of goods dispatched or transported by or on behalf of the supplier, including where the supplier intervenes indirectly in the transport or dispatch of the goods, from a third territory or third country, or a customs warehouse for distance sales, ~~ef. as laid down in Article XX 122a in~~ **[Customs warehouse for distance sales] of Regulation (EU) 2026/XXXX [OJ: please insert the number of the new Union Customs Code]**, in the customs territory of the Union, to a customer in a Member State, where the following conditions are met:’;

Presidency note

As the legal-linguistic revision of the new Union Customs Code is still ongoing, the exact definitive number of Article 122a (Customs warehouse for distance sales) in doc. 8134/26 is yet unknown. The reference has therefore been left for the Official Journal to insert.

(2) in Article 14a, paragraph 1 is replaced by the following:

‘1. Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, distance sales of goods imported from third territories or third countries that taxable person shall be deemed to have received and supplied those goods himself.’;

(3) in Article 369l, the first paragraph is replaced by the following:

‘For the purposes of this Section, distance sales of goods imported from third territories or third countries shall not include products subject to excise duty.

Article 2

Transposition

1. Member States shall adopt and publish, [~~29 February 2028~~] **[30 June 2028]** at the latest, the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions.

They shall apply those provisions from [~~1 March 2028~~] **[1 July 2028]**.

Presidency note

The dates of adoption, publication and application have been amended to align with the entry into application of the Customs reform.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

Article 3

Entry into force

This Directive shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.

Article 4

Addressees

This Directive is addressed to the Member States.

Done at Brussels,

For the Council

The President

