When are OSS, IOSS and the cross-border SME regime used?

For: Paušalni obrt · Obrtnici · j.d.o.o. · d.o.o. · Platformski rad preko vlastitog obrta

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Applicability: OSS/IOSS from 1 July 2021 · cross-border SME regime from 1 January 2025

OSS simplifies VAT registration for covered cross-border B2C sales. IOSS applies to certain import shipments up to €150. The cross-border SME regime provides relief for small entrepreneurs in selected Member States if they meet the conditions.

Specific next steps

1. Map out the flow of goods and determine which country they are being shipped from.

2. For the SME regime, check EU turnover up to €100,000 in the current and previous calendar year, national thresholds and any previous application for an EX number.

3. Check with the Tax Administration the application of the regime in each country and the reporting and record-keeping obligations.

Limits of application

IOSS does not cover excise goods. The €150 threshold applies to the use of IOSS. The regime and tax liability are determined on a case-by-case basis.

Sources

European Commission · OSS and IOSS

https://vat-one-stop-shop.ec.europa.eu/one-stop-shop_en

European Commission · VAT regime for SMEs

https://sme-vat-rules.ec.europa.eu/index_en

Your Europe · cross-border VAT

https://europa.eu/youreurope/business/finance-and-tax/vat/cross-border-vat/index_hr.htm

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