



VAT SOLUTIONS
LUXEMBOURG

Building a successful e-Commerce strategy in the EU

Sell Online, Think VAT!

Sylvie Eiras – 4th March 2026



Timeline of Major Development



1954 (FR) Adoption of the VAT Act

1st - local - implementation of a VAT mechanism

1967: 1st and 2nd Directives

VAT as a pan-European indirect tax system

1978: 6th Directive 77/388/EC

Harmonised VAT rule - Country of origin based VAT systems

1993 : Directive 91/680/CE

Single market: intracommunity VAT system

2003 : Directive 2002/38/CE

VATMOSS system for non-EU taxable persons providing electronically supplied services to individuals in the EU

2010-15 : Directive 2008/8/CE

VAT package: reform of VAT on services rules - VATMOSS extension to EU taxable persons

2016 : VAT action plan

Announcement of the reform of the VAT system for goods

2020 : Directive 2018/1910 &
Regulation 2018/1912

Quick Fixes: consignment stock, proof of intracommunity exemptions, conditions for exemption of intracommunity sales

2021 : Directive 2017/2455

Extension of the VATMOSS -> OSS EU system (B2C distance sales of goods, B2C services)

2027-2035 : Directive ViDA 2025/516
+ IOSS 2025/1539

ViDA: Extension of the OSS system, taxation of platforms (accommodation and passenger transport), real-time reporting, electronic invoicing
+ IOSS: reform of the rules applicable to distance sales of imported goods



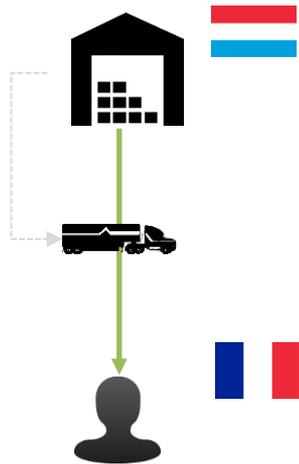
VAT on supplies of services

MOSS scope until June 30, 2021



VAT on supply of goods/ B2C

Intra-community distance sales / since 1 July 2021



Goods are sold/transported
on behalf of the seller



The sale is taxable at the place of
destination (France)
The Luxembourg seller issues his invoice
with FR VAT

EUR 10,000 threshold

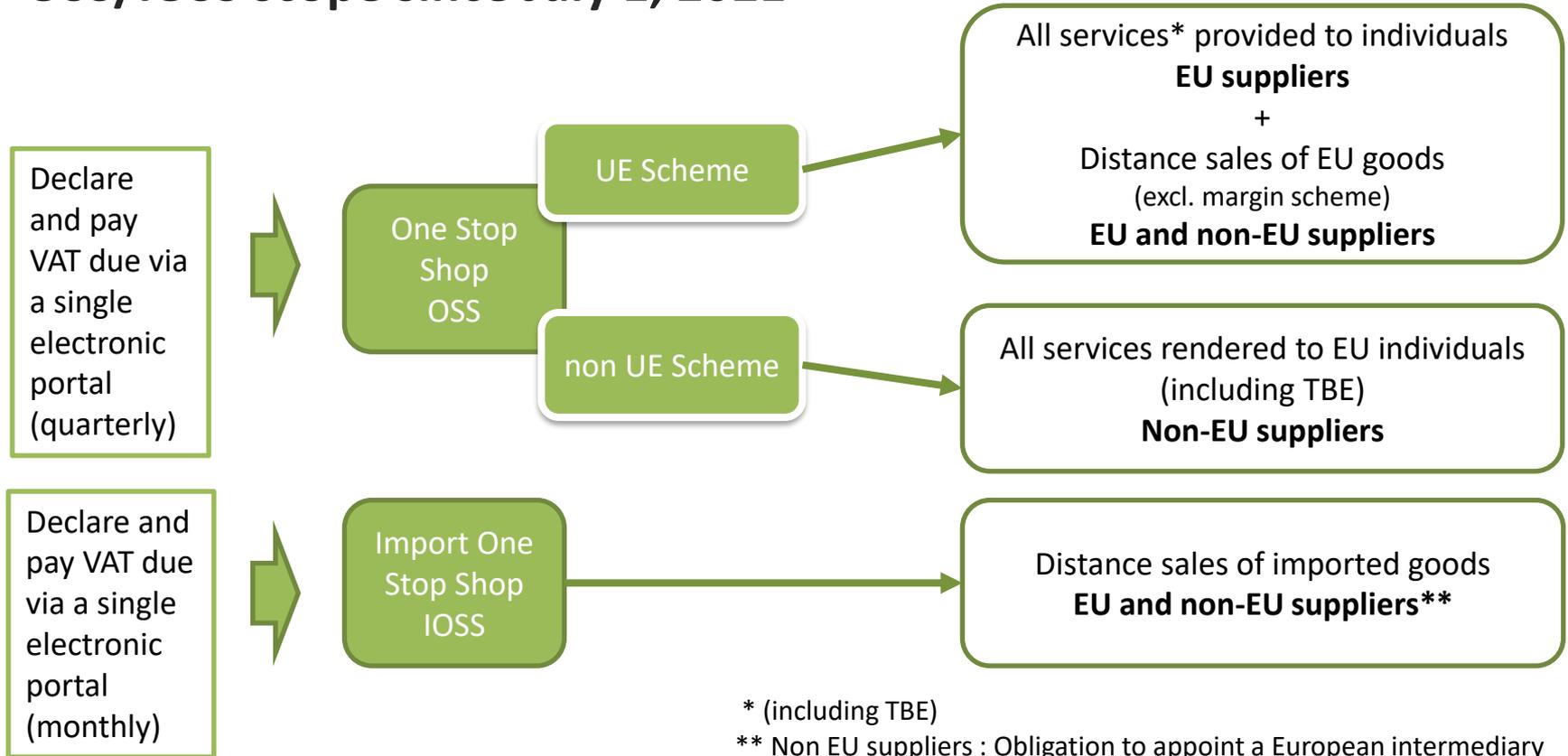


Possibility to report foreign VAT due
through the Luxembourg OSS system



VAT on supplies of goods

OSS/IOSS scope since July 1, 2021



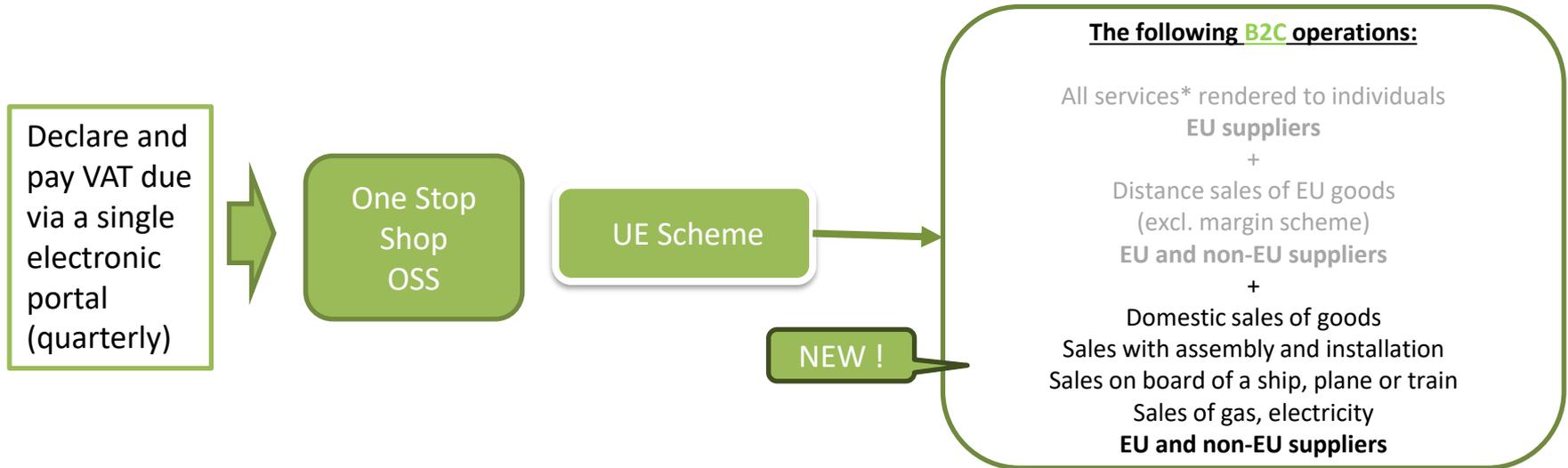
* (including TBE)

** Non EU suppliers : Obligation to appoint a European intermediary



Extension of the scope of the EU OSS

Effective July 1, 2028



* (including TBE)

Transfer of intra-Community stock (e.g. Amazon FBA)

New OSS transfer

In the event of a transfer of the company's assets to another Member State
(e.g. transfers between stocks)

Currently

Two possibilities

- **VAT identification** in the destination country
- OR
- Use the **call-off stock simplification** measure

As of July 1, 2028

Two possibilities

- **VAT identification** in the destination country
- OR
- **Opting for the new OSS transfer system**
 - No need to hold a VAT number in the country of destination to benefit from the intra-community exemption
 - Exempt intra-Community acquisition in the country of destination
 - Reporting in the new OSS transfer system
 - No European sales listing



Abolition of the simplification measure of call-off stock



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