

Informative Note

The Council of the European Union postpones the implementation date of the VAT package for e-commerce

29th July 2020

On 22nd July, the Council of the European Union published a [Decision](#) amending Directives EU 2017/2455 and 2019/1995 regarding the deadline for implementation of the two Directives by the Member States.

Both Directives substantially changed the distance selling regime and introduced simplification measures mainly affecting cross-border e-commerce either between other Member States or with third countries. Both Directives were supposed to be transposed into national law by 1st January 2020.

In that Decision, the implementation of these measures is postponed until 1st July 2021, with the aim that all Member States should focus their legislative efforts on combating the pandemic caused by Covid-19 and have all the control systems ready and operational with effect from 1st July 2021.

In line with this extension, the Customs and Excise Department of the AEAT (Spanish Tax Agency) has published the [23rd July 20/2020 Information Note](#), regarding the transition of customs clearance of goods whose value does not exceed 22 euros. Thus, one of the main changes envisaged was the elimination of the VAT exemption for the import of goods of low commercial value.

Given that the Customs and Excise Department has been working on a new procedure for clearing this type of goods with a view to an implementation of the so-called VAT package, the purpose of this Informative Note is to inform operators of the existence of a new H7 declaration for imports of goods of low commercial value, with the possibility of making use of this type of declaration on an optional basis as long as the exemption provided for in Article 34 of the VAT Act is not eliminated.

We remind you that the **Andersen** Tax Department is at your entire disposal to clarify any doubts you may have in relation to this or any other matter that may be of interest to you, as well as to resolve any incidents or problems that the COVID-19 may have caused in relation

to your tax or customs obligations compliance, whether these are of a periodic or sporadic nature.

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