

EFS Erasmus
ERASMUS FISCAL STUDIES

Recent VAT developments

Webinar – 10 November 2026

Erasmus University Rotterdam

Introduction



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Agenda

Time	Topic	Speaker
16.00-16.05	Introduction	Madeleine Merkx
16.05-16.15	The impact of the new UCC on VAT	Milja Bormann-Bakker
16.15-16.25	ViDA-changes coming into effect on 1 January 2027	Rakesh Ghirah
16.25-16.35	Introduction to EFS' programs	Madeleine Merkx and Rakesh Ghirah
16.35-16.50	State aid and VAT	Madeleine Merkx and Maarten de Wilde
16.50-17.00	Q&A	Moderated by Madeleine Merkx



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The impact of the new UCC on VAT (and e-commerce)

Milja Bormann-Bakker LL.M.

Erasmus University Rotterdam

Agenda - E-commerce at the customs – VAT frontier

From immediate landed-cost changes to the strategic choice of import model

1	**New model and landed cost**	New Union Customs Code architecture, €3 customs duty, Union handling fee and potential VAT-on-charges
2	**Direct import**	Checkout, Import One-Stop Shop and customs data reconciliation
3	**VAT bridge**	The customs-to-Value Added Tax interface and handover to Value Added Tax in the Digital Age
4	**Supply-chain choice**	Import-to-stock versus import-at-sale through a Customs Warehouse for Distance Sales
5	**Roadmap and discussion**	Key dates, interpretative questions and implementation sequence

The new Union Customs Code e-commerce model in one slide

Regulation (EU) 2026/2108 introduces a phased shift of responsibility from the private consumer to an economic operator, supported by shared data and bulk control.

1

Responsible importer

Under the new distance-sales model, the supplier or facilitating platform is identified as the importer, depending on the arrangements, and assumes the importer obligations.

→

2

EU Customs Data Hub

The European Union Customs Data Hub is designed to support data provision and reuse for customs debt, import VAT, the Union handling fee, risk analysis and controls.

→

3

Customs Warehouse for Distance Sales

A new private customs warehouse for Import One-Stop Shop users with Trust and Check trader status: goods enter in bulk, remain non-Union goods and are released in connection with the sale and removal from the warehouse.

Policy logic: clearer accountability + shared data + controllable bulk flows instead of millions of consumer parcels.

Three moving parts, one landed-cost impact

Key point: update checkout pricing, IOSS logic and contracts together, not as separate tax projects.

1

€3 temporary customs duty

Temporary €3 duty for low-value consignments up to €150, applicable until 30 June 2028.

+

2

Union handling fee (UHF)

Fixed fee per item for customs handling of distance sales. A lower fee applies to CWDS releases from 1 July 2028.

+

3

Value Added Tax interface

Customs duty and, depending on the final VAT treatment, the handling fee may affect the import VAT base and reconciliation.

€3 duty and Union handling fee: different charges, cumulative impact

The €3 duty is temporary. The Union handling fee is definitive in principle; its amount is set by delegated legislation.

€3 Temporary customs duty

- Low-value consignments up to €150
- Fixed rate per tariff line / item logic
- Replaces the former de-minimis duty relief
- Customs duty, not a service fee

UHF Union handling fee

- Fixed amount per item for distance sales
- Same debtor as the customs debt
- Non-refundable
- Lower amount for goods released from a CWDS from 1 July 2028

Not either/or: the €3 duty and the Union handling fee may apply cumulatively

Sources: Regulation (EU) 2026/2108, recitals 77–80 and Article 20; Dutch government letter, section 4.2.

Example: the VAT multiplier effect

Illustrative B2C sale to Dutch customer using a €2 UHF scenario. The final fee and VAT-base treatment must be confirmed.

Goods	+	Shipping	+	Duty	+	Handling fee	VAT base
€50.00		€5.00		€3.00		€2.00	€60.00

VAT due

21% × €60.00 = €12.60

If both charges form part of the import VAT base, they generate €1.05 additional VAT.

Extra border cost

€6.05

€5 charges + €1.05 VAT

Commercial implication

In this scenario, €5 of border charges produces a €6.05 gross cost effect before carrier fees or margin effects.

Illustrative only: €2 is used as a scenario. Confirm the delegated fee amount, import VAT base and collection flow with definitive texts.

Direct-import model: the Import One-Stop Shop and customs data must reconcile

Regulation (EU) 2026/2108 links the importer for distance sales, IOSS, customs debt and the Union handling fee.

1

Checkout

VAT calculated and collected

Seller / platform

→

2

Import One-Stop Shop return

VAT reported by Member State of consumption

IOSS intermediary where required

→

3

Customs entry

Import One-Stop Shop number + item-level data

Carrier / customs representative

→

4

Release

Duty and handling fee processed

Customs / Data Hub

Control point **The price, customs value, €3 duty, handling fee and VAT amount must be traceable to the same item-level transaction data.**

Where goods are imported into stock before the B2C sale, the ordinary import and intra-EU VAT rules apply instead.

Value Added Tax bridge: where customs meets the VAT process

1 **Import VAT taxable amount**

Customs duty and the Union handling fee may form part of the import VAT taxable amount, depending on the transaction and collection flow.

2 **Import One-Stop Shop reconciliation**

Checkout VAT, IOSS reporting, customs data and carrier invoices need to reconcile at item level.

3 **Handover to the next session**

Rakesh Ghirah will cover the Value Added Tax in the Digital Age changes effective from 1 January 2027. This session only identifies the customs-to-Value Added Tax data handover.

Practical message: fix the customs and import VAT data chain first.
The next session explains the 2027 Value Added Tax in the Digital Age changes.

Two routes into EU fulfilment: import-to-stock or import-at-sale?

The choice determines the importer, import VAT mechanism, IOSS use and later VAT treatment. CWDS = Customs Warehouse for Distance Sales.

A. Existing model: import-to-stock

Non-EU supplier / trading company

Import + customs representative
GFR or, where permitted, LFR

B2B supply or own-goods transfer

EU group company / fulfilment stock

Platform-administered B2C sale

Goods are Union goods before the B2C sale. Ordinary import VAT and intra-EU stock rules apply.

B. New model: import-at-sale through a CWDS

Non-EU seller or facilitating platform

Bulk entry into a Customs Warehouse for Distance Sales
Goods remain non-Union goods

Consumer order + Import One-Stop Shop

Release for free circulation
linked to the sale and warehouse removal

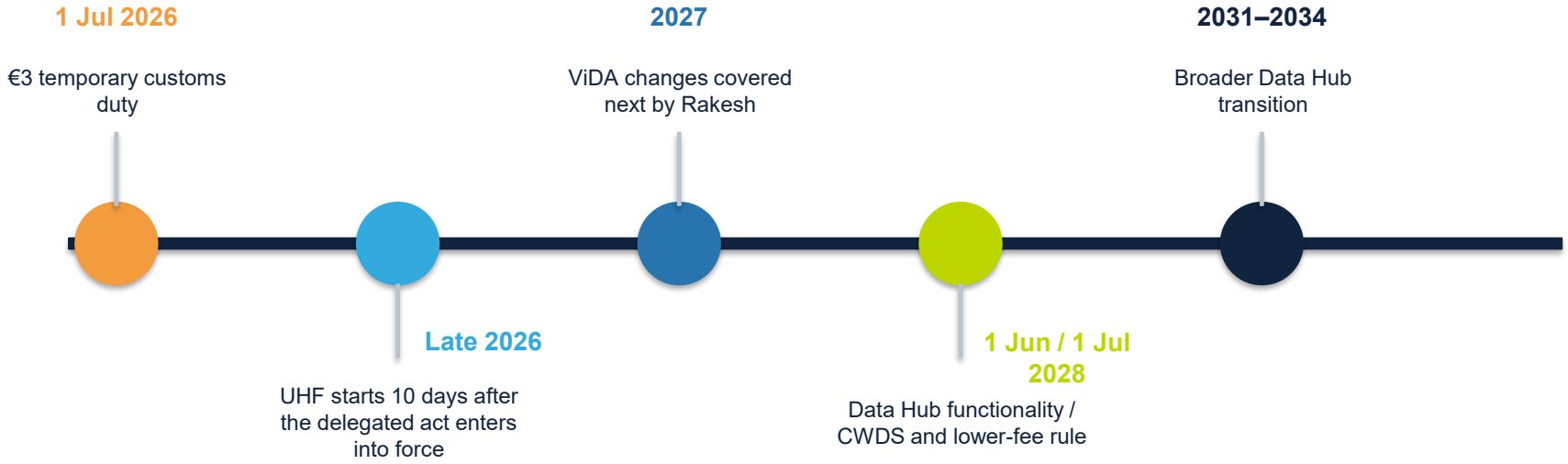
Dispatch to the EU consumer

IOSS and Trust and Check are integral. The lower CWDS fee rule applies from 1 July 2028.

The models may coexist within a group, but not for the same goods at the same stage of the supply chain.

Timeline: the customs changes and the VAT handover

Key legal milestones. The exact UHF amount and collection procedure depend on delegated and implementing acts.



Article 20(2) applies ten days after the delegated act setting the fee enters into force. Article 145 and the lower CWDS fee rule apply from 1 July 2028.

Questions for practice, policy and research

Economic impact	How will the €3 duty, Union handling fee and possible VAT-on-charges affect different transaction and fulfilment models?
VAT and customs interaction	How should the import VAT base, Import One-Stop Shop reporting and customs data be aligned in law and in administration?
Allocation of roles	How should the importer-for-distance-sales role be distinguished from the platform, customs representative and fiscal representative?
Data and evidence	Which item-level data and audit trail are needed for supervision, compliance, advice and dispute resolution?
Model comparison	How should import-to-stock and Customs Warehouse for Distance Sales be compared across VAT, customs, product compliance and administrative feasibility?

Suggested sequence: identify the legal model → map roles and data → test the VAT/customs interaction → assess implementation questions.

One transaction, three connected legal frameworks

Customs duty | Union handling fee | Import Value Added Tax

Start with legal characterisation, then examine roles, data and implementation across customs, VAT and product compliance.



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ViDA-changes coming into effect on 1 January 2027

Rakesh Ghirah LL.M.

Erasmus University Rotterdam

The precursor of ViDA: changes as of 1 January 2027

Introduction

- The main ViDA changes enter into force on 1 July 2028 and 1 July 2030
- **Some changes already apply from 1 January 2027**
- Covered here: these changes, including the changes in the explanatory notes on e-commerce (July 2026) and the Guide to the One Stop Shop (July 2026)

Topics discussed

1. Extension of the platform fiction
2. Small business exception: further rules
3. Moment of chargeability when using the OSS
4. Changes to the OSS schemes (non-Union, Union and import scheme)

Conclusion

Mainly affects businesses declaring via the OSS, platforms and e-mobility service providers. The changes are positive: omissions are corrected and provisions are clarified or aligned with other schemes.

Extension of the platform fiction for distance sales

Until 31 December 2026

- Since 1 July 2021: chain of transactions – the supplier is deemed to supply the goods to the platform, which then supplies the customer
- Applies to distance sales of imported goods in consignments of max. EUR 150, and to EU distance sales and domestic B2C supplies if the supplier is established outside the EU
- **For EU distance sales and domestic B2C supplies: only if the customer is a non-taxable person**

From 1 January 2027

- **Extended:** also applies if the customer is a business whose intra-Community acquisitions are not subject to VAT (only exempt supplies), e.g. a doctor buying a laptop from a non-EU supplier holding stock in the EU
- **Restricted:** only if the non-taxable customer need not declare intra-Community acquisitions (threshold EUR 10,000)
- **Aligned** with the customer concept of the EU distance sales scheme and with distance sales from outside the EU

By 1 July 2027 at the latest: Commission evaluation report on the platform fiction, followed by a legislative proposal for further extension if appropriate

Small business exception: further rules

The exception and what changes

- Up to EUR 10,000 of EU distance sales and telecom, broadcasting and electronic services to private customers in another Member State: main place of supply rules apply (goods taxed in the country of departure; services in the supplier's country)
- **New:** the exception does not apply if the goods are dispatched or transported from a Member State other than the Member State of establishment
- **New:** declaring distance sales via the OSS means the business is deemed to have opted out of the exception

Example

- Dutch business, distance sales from the Netherlands to French consumers in 2027: EUR 9,500. Stock in Germany, sales from that stock to French consumers: EUR 1,500
- Exception does not apply to the German stock: distance sales declared in France. Those sales do not count towards the EUR 10,000 threshold
- Sales from the Netherlands: exception applies, Dutch VAT charged
- **If the German-dispatched sales are declared via the OSS: French VAT is also due on the sales from the Netherlands**

Moment of chargeability when using the OSS

Until 31 December 2026

- Principle: VAT is chargeable when the supply is made
- Member States may deviate, e.g. on issuing the invoice or on receipt of payment (Art. 66 VAT Directive)
- The rules of the Member State where the VAT is due apply

From 1 January 2027

- **No deviating times of chargeability for VAT declared via the OSS**
- VAT is chargeable in all Member States when the supply is made
- Reason: the inherently cross-border and international nature of the supplies; prevent differences between Member States

Unchanged after 1 January 2027

- Platform fiction: VAT is chargeable when the payment is accepted
- Import scheme (distance sales of goods from outside the EU): VAT is chargeable when the payment is accepted

Consequences in the Netherlands

- Normally already the case for B2C transactions; webshops can also apply cash accounting
- Consequences only if a (foreign) business applies cash accounting in the Netherlands and declares via the OSS

Changes to the OSS schemes

Non-Union scheme extended

Until now only for B2C services to customers living or established in the EU. From 2027 also e.g. a non-EU broker's services to a Swiss consumer for a property in Austria. Corrects an omission dating from 1 July 2021.

Union scheme extended

1 Jan 2027 – 1 July 2028: B2C supplies of gas, electricity, heating and cooling via the Union scheme, aimed at e-mobility providers. B2B: reliance on national reverse charge until 1 July 2028; registration still needed if the customer is not registered.

VAT refund

No deduction via OSS, so a refund claim is needed. From 2027: Member States may require a fiscal representative (non-Union, import scheme); under the Union scheme no reciprocity requirement and no extra conditions. Omissions corrected.

SME and import scheme (IOSS)

A business applying the SME exemption may not use the import scheme (Art. 369quaterdecies VAT Directive). Not new: already in the 2021 Guide and Working Paper 1069. Purpose: avoid non-taxation – import is exempt under the scheme, so with the SME exemption no VAT would be levied at all.

Registration for the OSS

Non-Union and import scheme: websites only if available VAT group registers as such; for the import scheme this must be stated (Implementing Regulation 2026/1869). Foreign fixed establishments cannot belong to the group and can file their own OSS return. Dutch practice (members register individually) is not in line with the Guide.



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Introduction to EFS' programs

Madeleine Merkx and Rakesh Ghirah

Erasmus University Rotterdam

Upcoming programs Erasmus Fiscal Studies

Post-Masters (in Dutch)
- International and European Tax law (March and June 2027)
- Indirect taxes (September – December 2027)

Post-Masters (in English)
- EU VAT (10 March – 20 April 2027 and 8 October 2027)
- EU Customs Law (September and November 2027)
- International and European Tax law (September – December 2027)
- European and International Taxation (September 2027 – February 2028)

Top-Level Seminars (in English)
- EU Customs Law (June 2027)
- EU VAT (23-24 September 2027)

Upcoming programmes Erasmus Fiscal Studies

- Upcoming conference: 11 February 2027

Smarter Borders, Stronger Markets: Customs Reform, VAT and EU Competitiveness

For more information and registration, visit the official website: erasmusfiscalstudies.nl

EU Top-level seminar EU VAT (23-24 September):
Recent Developments and Outlook

- **A two-day seminar (in English)**
- 25 top international indirect tax specialists from tax advisory services, legal practice, the judiciary, government bodies, tax authorities and academia will discuss the VAT implications of a wide range of topical issues, including the measures recently implemented or soon to be implemented across the EU. We guarantee in-depth. Interactive sessions bridging theory and practice and an excellent opportunity for international networking
- The fee covers all seminar materials, lunches on the campus and a walking dinner during a boat trip on the river Maas in the port of Rotterdam

- Our agenda will be published soon on our website: Top Level Seminar 'EU VAT: Recent Developments and Outlook' (in English) - EFS, Erasmus University Rotterdam

Overview of the Post Master EU VAT

- Combined campus and online training programme about EU VAT from 10 March through 20 April and 8 October 2027
- In English
- Suitable for:
  - Tax professional in the tax consultancy practice, the business world, academia, the judiciary, other legal professions, ministries or the Tax Authorities
  - Tax professionals working in an EU Member State or dealing with VAT in EU Member States
  - 2-9 years' experience in VAT
- Paper and defence to obtain certificate

Programme topics

On Campus

- Taxable person and taxable supply
- Taxable amount including vouchers
- Exemptions
- Deduction
- International trade in goods and services
- Panel session: VAT and entrepreneur strategies in the EU
- Back to practice session

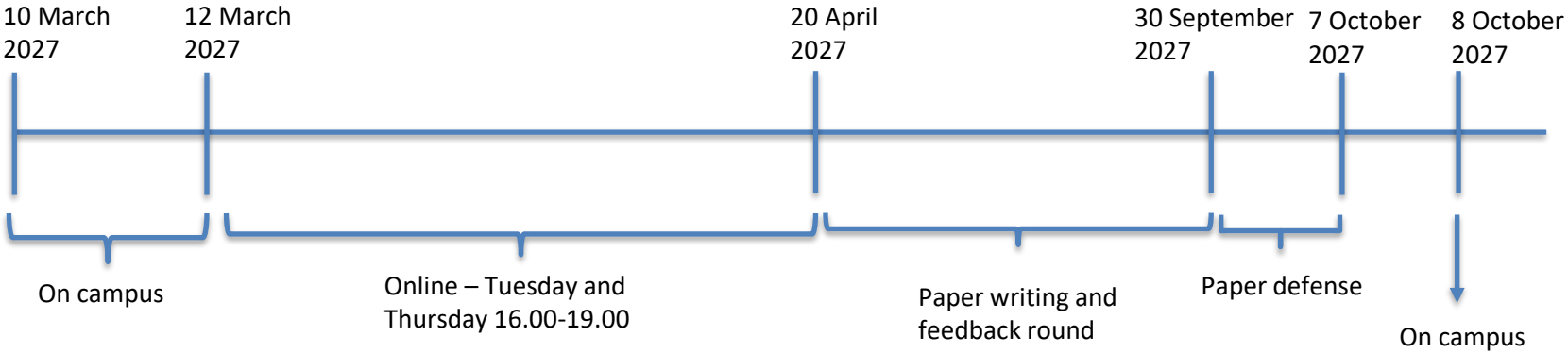
Online

- Case study
- Deduction – deep dive
- Supply chain and VAT
- Business restructuring and VAT
- VAT in a digital environment
- Indirect tax assurance
- EU principles and taxpayer rights
- Administrative cooperation in the field of VAT
- Panel session: How the VAT world works: understanding the interaction between the judiciary, legislation, politics and practice
- Verbal defence paper

Pre-recorded

- Functioning of the CJEU, how to read cases of the CJEU and legislative process

Timetable


10 March 2027
12 March 2027
20 April 2027
30 September 2027
7 October 2027
8 October 2027
On campus
Online – Tuesday and Thursday 16.00-19.00
Paper writing and feedback round
Paper defense
On campus

Overview of the Dutch Post Master Indirecte Belastingen

- Twelve weeks of training in VAT on Tuesday from September-December 2027
- In Dutch
- Suitable for:
  - Tax professional in the tax consultancy practice, the business world, academia, the judiciary, other legal professions, ministries or the Tax Authorities
  - 2-9 years experience in VAT
- Paper and defence to obtain certificate

Topics of the Dutch program (in Dutch)

1. Algemene beginselen van EU-recht/ misbruik van recht en fraude
2. Belastingplicht/publiekrechtelijke lichamen
3. Concernproblematiek I en II
4. Maatstaf van heffing/Btw-aspecten van vouchers
5. Aftrek van voorbelasting I en II
6. Intracommunautaire goederenhandel/ViDA
7. Plaats van dienst en vaste inrichting
8. Douanerechten, heffingen bij invoer/onroerend goed
9. Vrijstellingen: medisch, onderwijs, sociaal-cultureel
10. Financiele vrijstellingen I en II
11. Internationale en nationale ontwikkelingen in het fiscale toezicht I en II
12. Wetgevingsproces/Btw en technologie
13. Controle en boete, fraude en strafrecht/Btw ondernemingsstrategieën in Europa

For more information

- Post Master EU VAT: Post-Master EU VAT (in English) - EFS, Erasmus University Rotterdam
- Post Master Indirecte Belastingen: Post-Master Indirecte Belastingen - EFS, Erasmus University Rotterdam
- Top Level Seminar EU VAT: Top Level Seminar ‘EU VAT: Recent Developments and Outlook’ (in English) - EFS, Erasmus University Rotterdam



State aid and VAT

Prof. Madeleine Merkx and Prof. Maarten de Wilde

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What is state aid?

- Article 107(1) TFEU prohibits selective economic advantages granted by Member States.

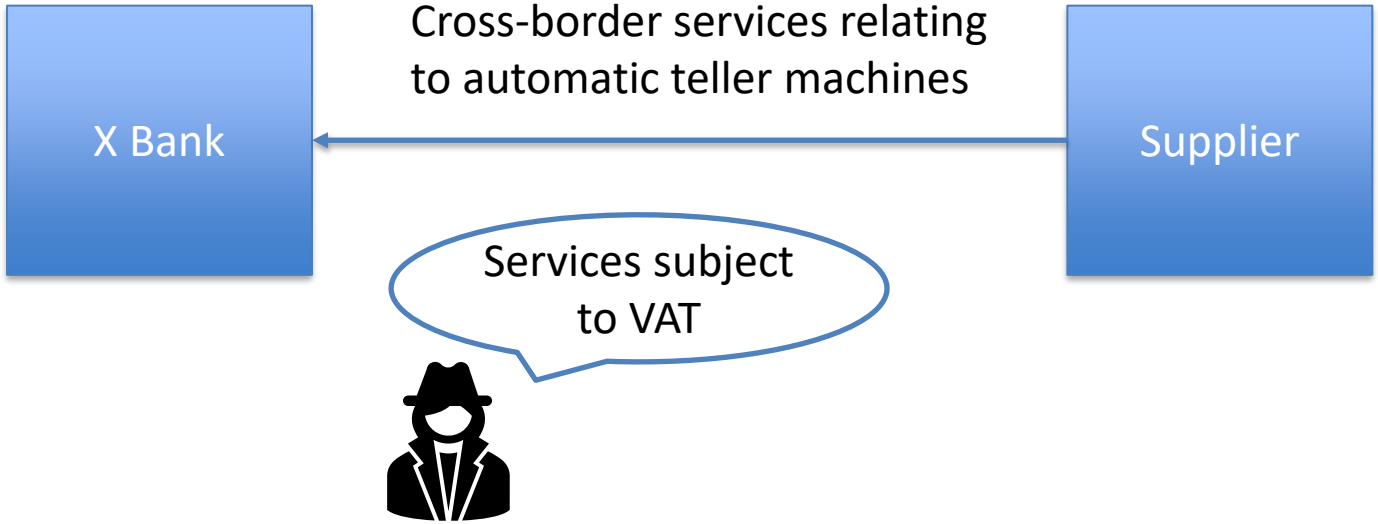
1. State resources (including tax exemptions)
2. Economic advantage
3. Selectivity
4. Effect on competition and trade between Member States

- State aid is not limited to subsidies: tax rulings, preferential tax regimes and VAT exemptions may also constitute aid.

Why is state aid relevant in VAT?

- Most VAT cases ask whether a national rule is compatible with the VAT Directive.
- Schoger II adds a second question: can an unlawful VAT exemption itself constitute State aid?
- VAT exemption → selective advantage → EU State aid analysis
- A VAT issue can therefore become a competition-law issue.

State aid in VAT: the Schoger II case (C-360/25)



The Austrian exemption – until 1 Jan 2025

Paragraph 6(1)(28) UStG

‘that [exemption] shall also apply in respect of other services provided between undertakings primarily carrying out transactions relating to the banking, insurance, or pension fund sector, provided that those services are directly used to carry out those exempt transactions, and the making available of the staff of those undertakings to the groupings [of undertakings primarily carrying out transactions relating to that sector]’.

Deliberations of the referring court



Exemption lacks a legal basis in EU law



Not possible to apply the VAT Directive directly against the wishes of the taxable person



Exemption can be regarded as state aid → raises preliminary question

Admissibility of the question

No breach of exclusive competency of the European Commission → national courts can interpret state aid and in case of doubt refer cases to the CJEU

First requirement – intervention of the state through state resources

- Imputable to the state → exemption not foreseen in VAT Directive
- State resources:
  - Wide in scope, includes not only subsidies
  - Despite the restriction on VAT deduction the exemption decreases state's tax revenue → repeal of the exemption led to an increase in state revenue

Second requirement – intervention confers selective advantage

- Undertakings have an advantage over undertakings to which the exemption at issue does not apply, and which are therefore required to charge VAT
- Exemption deviates from reference framework (general system of charging VAT)
- Preservation of fiscal neutrality, the prevention of overlapping taxes and the administrative simplification do not appear capable of justifying the differentiation at issue → these are associated with the general system of charging VAT and not with exemptions

Third requirement – distort or threaten competition

- An advantage granted to an undertaking operating in a competitive sector may serve to determine that the measure has a real or potential effect on competition
- Services are provided in a competitive environment

Fourth requirement – liable to affect trade between the Member States

- When aid granted by a Member State strengthens the position of an undertaking compared with other undertakings competing in intra-Community trade, the latter must be regarded as affected by that aid
- Not relevant that the exemption can also be applied by businesses from other Member States
- Suppliers (established in Austria and other MS) not in scope of the exemption have less chance of providing the services at issue



Q&A

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Thank you for your attention