ROUTE MAP NO. 006 · EU · EU VAT

How do I charge VAT selling goods from the UK to the EU?

9 stops

Checked against official sources, 9 November 2026

Published by Clive Angel, 30 years in finance

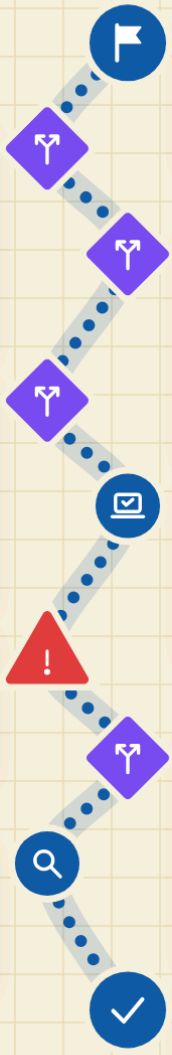
Zero2CFO

ROUTE MAP No. 006
EU · EU VAT

How do I charge VAT selling goods from the UK to the EU?

Pick your VAT route by where the goods are when you sell them.

9 stops | Checked against official sources, 9 Nov 2026 | Published by Clive Angel



01 Selling goods to EU buyers

Pick the VAT route by where the goods are when you sell them.

02 Selling via a marketplace?

Do you sell through a marketplace or other electronic interface?

- Yes — The marketplace may report the VAT.
- No — Continue to where the goods are.

Sources 1, 2

03 Shipping from the UK?

Are the goods outside the EU when you sell them?

- Yes — Check the consignment value.
- No — Check EU stock or NI next.

Source 3

04 EUR 150 or less?

Is each consignment EUR 150 or less, and not excise goods?

- Yes — Consider IOSS (GB needs intermediary).
- No — Over EUR 150: normal import VAT.

Sources 1, 3

05 Using IOSS from Great Britain

Outside the EU you must appoint an intermediary for IOSS.

Source 2

06 Goods held in EU stock

Goods already in the EU may need Union OSS or local VAT registration.

Source 2

07 Based in the EU?

EUR 10,000 threshold: only for businesses based in one EU country, not the UK.

- Yes — Check the Article 59c conditions.
- No — That threshold does not apply to you.

Source 5

08 Northern Ireland sellers

NI to EU consumer distance sales can use the OSS Union scheme.

Source 4

09 Route chosen

Charge the right VAT, keep records, and file the matching return.

KEY: Start here | Check this | Decide | Online service | Watch out | Done

SOURCES checked 9 Nov 2026

1. European Commission: Customs formalities for low value consignments
2. European Commission: One Stop Shop
3. European Commission: One Stop Shop: declare and pay
4. GOV.UK: Register to report and pay VAT on distance sales of goods from Northern Ireland to the EU
5. EUR-Lex: VAT Directive 2006/112/EC, Article 59c (consolidated 14 April 2025)

zero2cfo.com/eu/uk-to-eu-vat-route

General information, not personal advice. Check the source before you act.

If you sell goods from the UK to consumers in the EU, start with the marketplace test, then ask where the goods are when you sell them. Great Britain sellers who use IOSS must appoint an intermediary. Excise goods are out of IOSS. The EUR 10,000 threshold only applies to businesses based in one EU country. This page is general information, not tax advice.

The route, stop by stop

01 Selling goods to EU buyers

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Yes Check the Article 59c conditions.

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09 Route chosen

Charge the right VAT, keep records, and file the matching return.

Marketplace first

If you sell through an electronic interface such as a marketplace, that interface may be treated as the deemed supplier for VAT.

Shipping from the UK

IOSS covers distance sales of goods imported from outside the EU in consignments not exceeding EUR 150. Sellers established outside the EU must appoint an intermediary to use the import scheme.

Over EUR 150

Above EUR 150 per consignment, IOSS does not apply. Follow the normal import VAT rules for the Member State of destination.

Goods already in the EU

If the goods already sit in the EU when you sell them, different rules apply, including intra-EU distance sales through the Union OSS or local VAT registration.

Northern Ireland

Sellers in Northern Ireland can register for the OSS Union scheme for distance sales of goods to EU consumers.

Common questions

Do Great Britain sellers need an intermediary for IOSS?

Yes. A taxable person established outside the EU must appoint an intermediary to use the import scheme.

Does IOSS cover alcohol or tobacco?

No. Products subject to excise duties cannot be declared in the import scheme.

Do UK sellers get the EUR 10,000 threshold?

No. Under Article 59c of the VAT Directive, the EUR 10,000 threshold only applies to businesses based in one EU country.

Is this tax advice?

No. It is general information from official pages checked on 9 November 2026. Rules change, so check the sources before you act.

Where the rules come from

1. European Commission: Customs formalities for low value consignments checked 9 November 2026
2. European Commission: One Stop Shop checked 9 November 2026
3. European Commission: One Stop Shop: declare and pay checked 9 November 2026

4. GOV.UK: Register to report and pay VAT on distance sales of goods from Northern Ireland to the EU checked 9 November 2026
5. EUR-Lex: VAT Directive 2006/112/EC, Article 59c (consolidated 14 April 2025) checked 9 November 2026

This map is general information, not personal advice. Rules and rates change, so check the sources before you act. If your situation is tricky, talk to your accountant or tax adviser.

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