

The background is a solid teal color. In the upper left, there are three crumpled pieces of white paper. In the center, a vintage-style typewriter is shown from a high-angle perspective. To the right of the typewriter is a stack of white papers with a pair of black-rimmed glasses resting on top. The overall composition is clean and professional.

MHI's Ultimate Guide to LOSS

Labeling and Useful Links

When to Apply an IOSS Number

Know When to Apply an IOSS Number Dependant on Service

1. IOSS VAT Intermediary

If your business is based outside the EU and you do not have an establishment in the EU, you will require to appoint an EU-resident VAT Intermediary, a type of VAT agent, to represent you when using IOSS. The Intermediary shares responsibility for submissions of monthly returns and VAT payments.

An Intermediary should be registered with the tax authorities of their country of establishment to obtain their unique identification number to use with customs clearance processes. The Intermediary also registers the name of all sellers/marketplaces they represent with their home tax office and will receive in return a IOSS VAT identification number for each seller.

If you do not have EU representation, then our customs broker has recommended a suitable partner based in the Netherlands, please contact clientservices@mhi.co for further details.

2. Seller is deemed the Supplier & VAT Collector

In this scenario, you charge the customer VAT at the point-of-sale (own website) and declare it via your own EU establishment or VAT intermediary. Send your IOSS number or your intermediary's IOSS number on the data feed to MHI.

3. Electronic Interface (EI)/ Marketplaces become the deemed Supplier and VAT Collector

Definition of the marketplace: online marketplaces, platform, portal or similar means. In this scenario, the EI/ marketplace will charge the customer VAT at the point-of-sale and declare it instead of the seller. Send the EI's IOSS number on the data feed to MHI.

Different Marketplace IOSS Examples



Marketplace 1 DOES have an IOSS Registration

Central Clearance

You must use the IOSS number from Marketplace 1, allowing you to custom clear in any of the 27 EU Member States.



Marketplace 2 DOES NOT have an IOSS Registration

Destination Clearance

You can no longer use the IOSS service. You must customs clear the product in the destination country.clear in any of the 27 EU Member States.



The seller DOES have an IOSS Registration

Central Clearance

If you have EU representation, you can use your IOSS number. Otherwise, you must use the IOSS number from your intermediary to clear the product into any of the 27 EU Member States.



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