

To: Taxation Working Group; Public Affairs & Communications Committee

## European Commission launches draft regulation on implementing rules for the VAT e-commerce trade

On 18 February, the European Commission launched a [draft regulation](#) aimed at implementing rules for the VAT e-commerce trade.

The special scheme for charging VAT for non-established taxable persons providing telecommunications, broadcasting or electronically supplied services to non-taxable persons has been enlarged to cover all services and distance sales of goods made to non-taxable persons.

For these reasons, [Commission Regulation \(EU\) 904/2010](#) has been amended accordingly and lays down rules to audit transactions recorded on these special schemes.

### Next steps

- 18 March: deadline to provide feedback on the draft regulation
- The regulation shall apply from 1 July 2021

### For more info

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