



# Vat for e-Commerce

New rules will come into force on 1<sup>st</sup> July 2021

## What are the advantages of IOSS?



- ❖ The IOSS facilitates the collection, declaration and payment of VAT for sellers
- ❖ The IOSS makes the process easier for the buyer, who is only charged at the time of purchase
- ❖ No surprise fees when the goods are delivered

For more information visit <https://customs.gov.mt/e-commerce/lowvalueconsignments>

