



# Vat for e-Commerce

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

## What is changing?



- ❖ From **1 July 2021**, the VAT rules on cross-border business-to-consumer (B2C) e-commerce activities will change.
- ❖ Online sellers, including online marketplaces/platforms **can register in one EU Member State** and this will be valid for the declaration and payment of VAT on all distance sales of goods

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

