

Online marketplace sellers: Forget VAT & focus on selling !

Selling on an online marketplace opens up a world of business opportunities. However, are you aware that it can also result in VAT challenges, especially in a cross-border context?

Some fulfillment models of marketplaces trigger VAT obligations, including but not limited to multiple VAT registrations in the countries where your goods will be stored. There are also simplification opportunities, such as where a seller is able to benefit from the One-Stop-Shop scheme.

Getting VAT right from the outset will avoid issues and adverse financial consequences later!

What to consider before selling on an online marketplace?



Ensuring the correct set-up of your seller account (mentioning VAT numbers, defining VAT rates for your products, etc.)



Establishing that VAT is calculated correctly on the sales you perform, at the applicable VAT rate, in the respective countries.



Managing your potential new VAT compliance obligations (e.g. OSS registration and individual VAT registration in countries where your goods are stored)



Integrating the marketplace transactions into your ERP system to ensure stock management, revenue recognition and correct VAT reporting.

What can Deloitte do for you?



Tailor-made workshops to better understand VAT consequences of selling on an online marketplaces



Assessment/review of VAT registration needs and other compliance obligations



VAT registration and compliance (reporting) assistance in any European country



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How do we make a difference for you?

- **We are committed to the projects you have entrusted us, and we are reachable in case of your questions.** You will have access to a dedicated project manager and accessible team that will address any VAT challenge you are facing in an appropriate timeframe and innovative way. We do not believe in one size fits all solutions. We will offer you a customized approach to ensure your VAT needs are covered today as well as in the future.
- **We deliver a broad range of VAT services for your business.** We do not only support you with compliance activities but offer a broad range of services. We can combine assisting you with VAT reporting needs with advising you on tax regulations and anticipate changes in the e-commerce landscape. We can help you in managing the relevant tax settings of your seller account on the marketplace, etc.
- **We make sure your compliance is correct and timely.** Our expertise is not limited to tax processing. We understand VAT. Besides in-depth VAT knowledge, we also have strong processes in place to ensure correct and timely VAT compliance. By using our in-house Indirect Tax Compliance (ITC) application, we replace manual, error prone tasks and data manipulations by automated checks and preparation of VAT returns. In addition, each return is subject to human review and approval.
- **We offer a country specific expertise for your VAT cross border business involvement.** We have an in-house team of 60 country specialists with relevant Pan-EU VAT knowledge and experience. With our team of more than 400 employees and 30 spoken languages, supported by our strong Deloitte network in the various countries, we give peace of mind to our many clients.
- **We act as a single point of contact.** Dealing with numerous national tax offices and consultants does not have to be your problem anymore. **Being a single point of contact, we handle all your open queries with tax authorities and local Deloitte offices.**