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Ministry of Finance: Abolition of the small consignment exemption limit

On 30 June 2021, the Federal Ministry of Finance published information on its homepage regarding the abolition of the small consignment exemption limit.

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On 1 July 2021, the changes in connection with the second phase of the so-called VAT Digital Package came into force. These new regulations change the VAT framework conditions for online trading in particular.

In the area of customs administration, the exemption from **import VAT** for goods in small commercial consignments with a value of up to **€ 22** will cease from **1 July 2021**. Up to that date, companies from outside the EU did not have to charge VAT on consignments with a value of up to € 22.

Thus, as of 1 July 2021, customs declarations must generally be submitted for all consignments from a third country. In most cases, this task is performed by the carrier of the goods, i.e. the responsible postal or courier service or the online retailer itself. As a rule, they pay the duties due directly to the customs or tax administration. For this service, the postal or courier services usually charge a service fee. It is up to the postal or courier services to decide whether and to what extent a flat-rate service fee is charged.

For consignments with a value of up to **€ 150**, import continues to be **customs duty-free**. This previous value limit of € 150 will therefore remain in place after 1 July 2021.

Further information can be found on the customs website.

In the case of distance sales of goods imported from the territory of a third country, the so-called import one-stop shop procedure can be applied from 1 July 2021. This applies to consignments with a material value of € 150 or less. Information on this is available on the website of the Federal Central Tax Office.

Keywords

customs duty, import VAT, third country imports