

EU VAT CHANGES AS OF JULY 1ST, 2021

INFO FOR RECEIVERS IN THE EU

Last Update: May 21st 2021

EUROPEAN UNION (EU) VALUE ADDED TAX (VAT) DE MINIMIS REGULATORY CHANGE OVERVIEW



- **All commercial goods imported** into the EU* will be **subject to VAT** and will require **formal customs declaration**
- **Previously**, commercial goods imported into the EU with a value up to **22 EUR** were **exempted from VAT**

BUT DON'T WORRY, DHL WILL SUPPORT YOU EVERY STEP OF THE WAY BY:



Taking care of all Customs Clearance Formalities



Providing you with VAT payment solutions

WHAT DOES THIS MEAN FOR YOU?

If you need to pay VAT (or other associated Customs charges):

- A** and have a **DHL account**, DHL will **bill your account**
- OR**
- B** and do not have a **DHL account**, DHL will send you a **link for payment** to be made online – please make the online payment as soon as possible **to ensure a smooth delivery** of your shipment

If VAT (or other associated Customs charges) were already paid:

(i.e. the purchase price already included VAT), then **no further payment is needed** from your side



If you have been asked to pay VAT (or other associated Customs charges), **but are expecting a shipment without VAT** (or other associated Customs charges), **please contact the shipper/seller** of the goods for clarification. This may occur due to different reasons, for example if the shipper does not include VAT as part of the purchase price or if the shipper has not provided correct information to DHL, such as goods value.

WHAT DOES THE CHANGE MEAN IN PRACTICE?

Example: a consumer **purchases headphones worth 20 EUR** that are **shipped from Australia to Germany**

Before July 1st, 2021



No VAT

The shipment was **imported** into the EU and **VAT was exempted** (because the value of the headphones was below 22 EUR)



As of July 1st, 2021



VAT €

VAT applies at the rate of the **destination country**, i.e. German VAT rate of 19% applies (given that VAT exemption is removed)

To learn more, visit the DHL website: <https://www.dhl-eucustoms.com/>

*European Union (EU) countries: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden.

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