

# Taxation of platform economy

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# Prelude

## E-commerce package (VAT)

- Taxation based on the place of consuming
- Simplification of
  - preparing the tax return
  - paying the tax
  - tax collection

# Methods for simplification



## Generally

- No tax-free transaction
- 150 EUR (appr. 166 USD) threshold

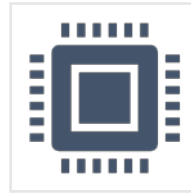
## IOSS

- One registration for the whole EU
- One tax return

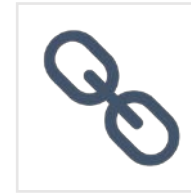
## SA

- The place of the import and the consuming are the same

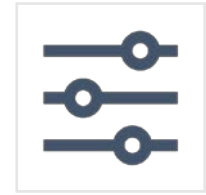
# What is the platform?



Electronic interface



Link the seller and the buyer



Transactions below the threshold



Involved in the payment



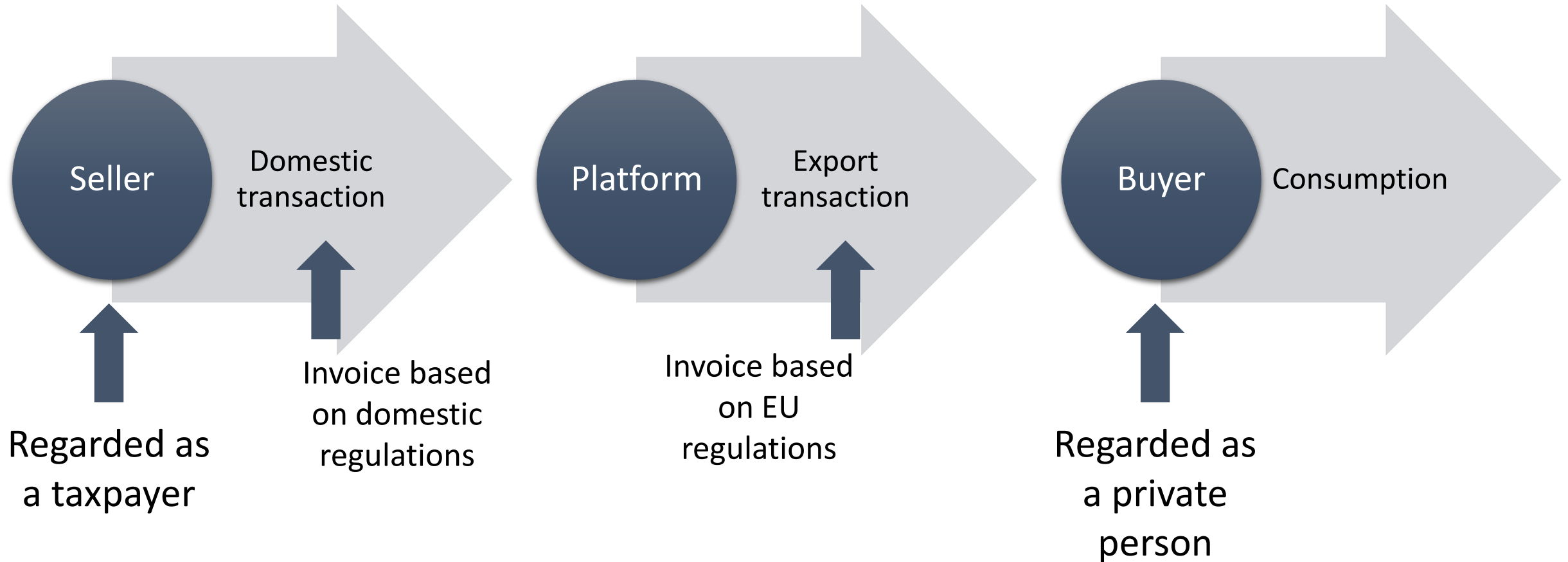
Involved in the order



Involved in the shipping

# Transaction model

## Chain transaction



# Restricted responsibility of the platform



- Payable tax is determined based on the information provided by the seller AND
- The information is incorrect AND
- The platform made every necessary effort to avoid mistakes.



No additional tax payable is required

**Thank you for your attention!**



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