IMPLEMENTATION STRATEGY - VIDA

1. INTRODUCTION

This implementation strategy sets out the actions that the Commission will deploy to support businesses and Member States with the implementation of the VAT in the Digital Age (ViDA) package. The ViDA package is a set of three legislative acts (amendments to the VAT Directive[1], the Regulation on administrative cooperation[2], and the Council Implementing Regulation[3]) and is intended to modernise the EU's VAT system, make it work better for businesses and be more resilient to fraud, and address the challenges in VAT raised by the development of the platform economy. The package consists of three parts (i) Digital Reporting Requirements (DRR), (ii) Platform economy, and (iii) Single VAT Registration (SVR).

These actions are expected to bring in between EUR 172 billion and EUR 214 billion net benefits over a 10-year period, including EUR 51 billion in savings for businesses.

1.1. Digital Reporting Requirements (DRR)

The new rules introduce real-time digital reporting for cross-border trade, based on e-invoicing, which will become the default method for invoicing. It will give Member States the valuable information they need to step up the fight against VAT fraud, especially carousel fraud, and replaces the current recapitulative statement system.

The move to digital reporting will help reduce VAT fraud by up to EUR 11 billion a year and bring down administrative and compliance costs for EU traders by over EUR 4.1 billion per year over the next ten years. It also ensures that, in time, existing national systems converge across the EU and paves the way for Member States that wish to introduce national digital reporting systems for domestic trade to do so.

It is to be noted that while e-invoicing will be the default method for invoicing that shall comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council[4], other invoicing formats will be possible for transactions not covered by a reporting obligation if authorised by the relevant Member State (for example, any domestic transactions not covered by Article 262 of the VAT Directive that is not subject to a reporting obligation in the Member State).

([1]) Council Directive (EU) 2025/516 of 11 March 2025 amending Directive 2006/112/EC as regards VAT rules for the digital age

([2]) Council Regulation (EU) 2025/517 of 11 March 2025 amending Regulation (EU) No 904/2010 as regards the VAT administrative cooperation arrangements needed for the digital age

([3]) Council Implementing Regulation (EU) 2025/518 of 11 March 2025 amending Implementing Regulation (EU) No 282/2011 as regards information requirements for certain VAT schemes

([4]) Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement (OJ L 133, 6.5.2014, p. 1).

1.2. Platform economy

Under the new rules, platforms facilitating supplies in the passenger transport and short-term accommodation rental sectors will become responsible for collecting and remitting VAT to the tax authorities when their users do not, for example because they are a small business or an individual provider.

Together with other clarifications, this will ensure a uniform approach across all Member States and contribute to a more level playing field between online and traditional short-term accommodation rental and passenger transport services. It will also simplify life for SMEs who currently need to understand and comply with the VAT rules, often in different Member States.

1.3. Single VAT Registration (SVR)

The overall purpose of the SVR is to reduce the number of situations for which several VAT registrations in different Member States are required. This is, in the first place, done through the extension of the existing 'One Stop Shop' (OSS) model to additional B2C supplies (e.g. in the e-charging sector). Other measures include the 'transfer of own goods' (TOOG) scheme and the mandatory use of the 'reverse charge mechanism' in certain situations (for example, where a B2B ([5]) supply of goods takes place in a Member State in which the supplier is not registered for VAT, the VAT registered acquirer will have to declare the VAT due).

The SVR part also contains changes to the current VAT e-commerce rules, entailing legislative clarifications, improvements for the processes (e.g. new correction mechanism), improvements for control purposes (e.g. IOSS[6] additional information before import, IOSS monthly listings per Member State of consumption) and alignments to new legislation and schemes (e.g. interplay with the SME scheme).

For the sake of completeness, it is to be recalled that the initial proposal in the ViDA package for a 'mandatory IOSS' for platforms ([7]) was removed from the package and referred to the Customs reform ([8]). The Council Directive on an incentivised IOSS (making the supplier of distance sales of imported goods up to EUR 150 systematically liable for the import VAT) as an alternative to the mandatory IOSS was subsequently adopted on 18 July 2025 ([9]).

2. ENGAGEMENT

In order to facilitate a level playing field across Member States, the correct and timely implementation of the ViDA package will require close cooperation between all actors, along with the political ownership of the implementation process. Therefore, the Commission will actively engage with Member States, businesses and EU

([5]) Business-to-Business.

([6]) Import One Stop Shop (IOSS).

([7]) Necessary to secure the revenue collection for imports.

([8]) EU Customs Reform - European Commission

([9]) Directive - EU - 2025/1539 - EN - EUR-Lex

institutions (Parliament and Council) throughout the implementation process of ViDA.

The Commission will regularly monitor and communicate the progress of implementation to the European Parliament and Council to encourage a common sense of responsibility and political ownership for Member States. The Commission will also organise regular high-level dialogues with businesses to discuss the progress of the implementation process and highlight any hurdles. In light of these discussions, the implementing process may be subject to amendments, for example, by providing further additional guidance, or altering slightly the timelines.

In addition, at a technical level, engagement with Member States will continue through the VAT Committee ([10]), the Group on the Future of VAT (GFV) ([11]), the Standing Committee on Administrative Cooperation (SCAC) and its Expert Group (SCAC-EG) ([12]), and the Standing Committee on Information Technology (SCIT). Businesses will also be engaged via the VAT Expert Group (VEG) ([13]) and targeted meetings with stakeholders (as required). The Commission will use the Fiscalis Programme ([14]) to support the implementation of the new rules via a number of workshops and working groups that have already taken place (for example on the implementation of e-invoicing and DRR for intra-Community transactions), are ongoing (for example on central VIES) or envisaged (on the platform economy). These cooperation instruments focus on either legal or technical implementation aspects and target Member States and, where appropriate, businesses.

3. TIMING

The ViDA package was adopted on 11 March 2025 and published on 25 March 2025. The specific timing of the various elements of the package is as follows:

- Upon **entry into force**, i.e. on **14 April 2025**, Member States are able to introduce **mandatory e-invoicing** under specific conditions, and improvements are made to the Import One-Stop-Shop (IOSS) framework for improved controls;

- As from **1 January 2027**, certain legislative clarifications for users of the One Stop Shop (OSS) and IOSS schemes will become effective. Further, certain SVR improvements will also enter into application on that date;

- From **1 July 2028**, **platforms** in short-term accommodation rental and passenger transport sectors must comply with new deemed supplier measures (unless the Member State has opted to delay implementation to **1 January 2030**), while the main **SVR** reforms and mandatory reverse charge for non-identified suppliers will begin;

([10]) VAT Committee - European Commission

([11]) Group on the future of VAT (GFV) - European Commission

([12]) VAT and Administrative Cooperation - European Commission

([13]) VAT Expert Group (VEG) - European Commission

([14]) Fiscalis Programme - European Commission

- **DRR** will affect cross-border B2B transactions from **1 July 2030, where** e-invoicing will become mandatory and the default method for invoicing;

- By **1 January 2035**, Member States with a domestic digital real-time transaction reporting obligation must align their systems with the cross-border digital reporting system, marking the final phase of this comprehensive ViDA package.

4. POINTS FOR ATTENTION

4.1 General

ViDA is a complex package of measures, with five main different implementation dates for its various elements, alongside a number of options for Member States. In addition, the preparation for implementation covers legislative, non-legislative and I.T. elements, each of which are inter-dependent on each other. This is why the importance, as outlined in point 2, of keeping businesses and Member States informed of progress in all elements cannot be overstressed.

It must be borne in mind that ViDA functions not in isolation but as part of coherent legislative ecosystem which is designed to modernise the Single Market and make the EU more competitive. Its digital reporting and e-invoicing tools complement the Digital Services Act (DSA) ([15]) and Digital Markets Act (DMA) ([16]) by ensuring that digital transactions are both transparent and taxed. ViDA's measures to simplify compliance for businesses are aligned to the Commission's agenda on simplification, which seek to lower barriers to cross-border activity.

Therefore, to ensure the success of ViDA, the Commission will closely monitor the coherent implementation of related policy initiatives, as misalignment could create complexity or limit the full realisation of benefits.

4.2 Staggered application of the measures

The timeline for the entry into application of the different parts of the package is laid out clearly in the legislation. It contains the main milestones applicable in all Member States (see point 3) and also some possible staged application of the measures left in the hands of Member States.

For DRR, Member States may wish to introduce mandatory domestic e-invoicing with or without introducing digital reporting, which they can do from 14 April 2025. Further, they can introduce domestic digital reporting measures based or not on e-invoicing. However, any domestic digital reporting system implemented after 1 January 2024 will, from 1 July 2030, need to comply with the features of the reporting system for intra-Community transactions[17] which will be developed over the course of the implementation. If the digital real-time reporting system was implemented before 1 January 2024, the convergence to the common rules can be delayed until 1 January 2035.

([15]) The Digital Services Act package | Shaping Europe's digital future

([16]) Digital Markets Act

([17]) DRR will be based on e-invoicing and the EU Standard for e-invoicing.

For the platform economy, some Member States might take advantage of the optional delay for implementation (until 1 January 2030), but this is not expected to pose any particular challenges, because by that time any explanatory notes will be long finalised and those Member States will have a clear idea of how the measure should be implemented.

4.3 Specific points for attention relating to DRR

With regard to the DRR, the main challenges relate to the current state of reporting systems in the Member States, and the development of the necessary I.T. infrastructure.

Regarding the current state of reporting systems in the Member States, there are essentially three groups:

- Member States who already have domestic e-invoicing obligations or have already initiated the process to implement them;
- Member States who already have domestic digital reporting requirements;
- Member States who have no digital reporting systems or experience.

For the first two groups it is important to have convergence to the EU pattern, to ensure that a business can use the same accounting/invoicing/reporting system for both domestic and cross-border supplies.

For the third group it is important that those Member States are given guidance and assistance to help them with the introduction of the new measures.

Regarding the development of the I.T. infrastructure and ensuring its interoperability with other Member States (specifically relating to central VIES ([18])), this will need to go hand in hand with the development of domestic systems, to ensure that the data can be extracted from the invoice and passed to the relevant Member States. It is important that the systems are developed at such a pace as to give sufficient time for the appropriate testing period.

4.4 Specific points for attention relating to the platform economy

Whilst the deemed supplier regime already exists in the VAT Directive for certain supplies (in e-commerce, for example), this will be a new regime for the short-term accommodation rental and passenger transport sectors. Therefore, it is important that all Member States have a good understanding of how the measure should be applied, and the limits of the flexibilities contained in the legislation. This goes hand in hand with ensuring that platforms do not face undue burdens when Member States are implementing the measure, in particular on the responsibilities of platforms, and how the various options, such as the SME exception, are implemented.

In addition, there are new place of supply rules for the facilitation service of the platform when supplied to a non-taxable person, the implementation of which will need to be managed carefully in order not to lead to unintended consequences.

([18]) Central VAT Information Exchange System (VIES).

4.5 Specific points for attention relating SVR

The challenges in the field of SVR are multiple, with an emphasis on the necessary I.T. developments that are required.

A first challenge is to successfully steer the Fiscalis Project Group (FPG) which is developing comprehensive solutions to secure the IOSS and which, in turn, should lead to a new Commission Implementing Regulation.

Equally important are the challenges in relation to the FPG which is dealing with the revision/reality checks of OSS/IOSS registration/exclusion, declaration, payment and recovery processes in order to build a more robust and simplified OSS system. The output of this FPG will lead to short/medium/long term solutions. The short-term solutions will mainly take the form of recommendations and guidelines in order to ease and harmonise the current processes. The medium-term solutions will be included in the revision of the Commission Implementing regulation and the IT release for the implementation of the main SVR elements of 1 July 2028. The long-term solutions requiring legislative amendments will be part of a simplification package.

Further, substantial I.T. changes are to be undertaken such as the development of the specific TOOG module within the OSS. All this will require amendments to Commission Implementing Regulation (EU) 194/2010.

A specific challenge will be the required cooperation between customs and VAT authorities at the level of Member States. Customs will, as mentioned above, be responsible for further securing the IOSS and for updating the customs monthly reports of importations using the IOSS and, access to more IOSS related data is to be provided to them for verifying whether the IOSS VAT exemption at import is correctly applied.

5. SPECIFIC RISKS FOR IMPLEMENTATION

The Commission has identified a number of potential risks for implementation and reflected on corresponding mitigation measures, which are outlined in the table below:

Element	Risk	Consequence	Likelihood	Mitigation
DRR	Member States are not ready with I.T. (systems and technical specifications) by entry into application date (1 July 2030) for example by the lack of allocating adequate resources or late tendering procedures	Businesses are unable to declare cross-border sales Member States that are ready on time are unable to receive information on the supplier/customer for cross-border transactions when the Member State of supplier/customer is not ready on time	Medium	Implementation plan provides a step-by-step process and follows up on the development of the I.T. tools both on the Commission side(central VIES) and of national systems Regular checkpoints

		Central VIES will not be able to crossmatch the information because the information from one of the parties is missing		against retro-planning ([19])
	Member States being slow to publish their final technical specifications thereby not allowing businesses sufficient lead time to develop their systems	Businesses facing burdens in developing their own I.T. systems, or having to amend systems if Member States amend their specifications	Medium	Regular checkpoints against retro-planning
	Member States imposing additional invoicing obligations (gold plating) on businesses beyond that which is required in the VAT Directive	Businesses are required to have additional/different accounting software to comply with the requirements laid down by the different Member States	Low	Legislation is clear that: - EU standard must be accepted - No additional invoicing requirements from those laid down in the VAT Directive - The list of the data that must be required on cross-border transactions cannot be modified by Member States Possible legal actions against Member States not abiding with these rules
	Member States putting in place different certification procedures for software and service providers for the issuance of electronic invoices	Businesses have to implement different systems for issuing electronic invoices in each Member State	Medium	The Commission will publish explanatory notes providing guidance on this issue. Further, it will work with Member States to promote the mutual recognition of certifications.

([19]) i.e. Close monitoring of the action points of each stage in relation to the overall planning.

				The existence of a transmission network that will be used by most Member States mitigates this risk
	Delays in adoption of amendments to the EU standard for e-invoicing being carried out by European Committee for Standardization (CEN)	Businesses are not able to adapt their systems to the standard in time	Low	The Commission is closely monitoring the work on e-invoicing carried out by CEN
	Other Commission legislation/ International developments	An example being particular I.T. provider being disallowed from EU markets – may impact on development of I.T. systems	Low	The Commission will monitor events and propose corrective/ mitigation measures
Platforms	Member States imposing different requirements for platforms in their Member State	Multi-national platforms requiring different systems for different Member States	Likely - Directive allows for Member States to introduce flexibilities (e.g. SME opt-out, definition of short-term accommodation rental)	Explanatory notes and communication campaign will help to mediate this. Member States will make these options known to businesses at an early stage. Commission will publish list of Member State options and check the transposition of the Directive into national law.
	Other Commission legislation/ international events	An example being changes in international trade rules For example, trade partners threatening to retaliate if our legislation in considered negative for their businesses	Medium	The Commission will monitor events and propose corrective/ mitigation measures. It is a legislative staple that businesses operating in EU follow EU rules

SVR	Delay in updating of the Commission implementing regulation (CIR)	Knock-on impact on the draft of functional and technical specifications and on the implementation by Member States	Low	Revision of CIR done in close collaboration with Member States to ease negotiation and approval process
	Delays in the Member States national development e.g. Transfer of Own Goods scheme not ready on time	Businesses not benefitting from the Single VAT Registration from its entry into force on 1 July 2028	Medium	As soon as the Functional specifications are available the Member States should start the national development activities. The Commission will follow closely this implementation. If needed, the Commission will provide a back-up solution for Member States that are not ready on time
	Businesses not aware of amendments to the VAT legislation and to the VAT schemes and technical specifications not provided on time to allow businesses to adapt their system	Businesses not ready to embrace these new rules and schemes	Low	A wide communication campaign for all sized businesses will be carried out by the Commission and Member States
	Other Commission legislation/ International events	An example being restrictions to specific I.T. developers	Low	The Commission will monitor events and propose corrective/ mitigation measures.
	Link between Customs and VAT teams in Member States not optimum	Link to Customs necessary for development of secure IOSS	Low	Close collaboration of Customs and VAT with a dedicated EU project team

6. FURTHER MITIGATION MEASURES AND SUPPORT IN IMPLEMENTATION

6.1 Communication

A detailed communication plan will be developed by the Commission in cooperation with the Member States. With such a wide-ranging package with many different elements impacting on various business sectors, it is important that the Commission and the Member States are aligned in when and what they communicate to their businesses and citizens. Specific communication campaigns will be developed for each entry into force of the package, **starting some six to nine months before each main milestone.** This will involve 'testing' and interaction with Member States to ensure they have the necessary products to communicate best with their businesses and citizens.

The ViDA page on the Europa website ([20]) will also be regularly updated, along with corresponding pages specifically relating to various elements of VAT (the OSS pages for example). It is worth noting that the adoption of the package and a schematic of the timeline have already been published on the ViDA webpage.

6.2 Outreach to the business community, Member States and EU institutions

The process of implementation heavily involves the business community, the Member States and EU institutions (European Parliament and Council). Outreach will be ensured:

- With the European Parliament and Council with regular reporting and discussions on the progress of implementation.

- With the business community and interested stakeholders, the Commission will organise high-level meetings to discuss the implementation progress (the ViDA Implementation Dialogue is a first step in this process). At technical level, engagement with businesses will continue via the VEG, Fiscalis workshops, alongside ad hoc meetings with particular stakeholders.

- With Member States, via the VAT Committee, GFV, SCAC, SCAC-EG, SCIT, Fiscalis workshops and Fiscalis Project groups.

6.3 Implementing acts

At least six Commission Implementing acts will be necessary, as follows:

- Commission Implementing Regulation relating to Article 263(4) of the VAT Directive (DRR)**.**

- Two Commission Implementing Regulations relating to the creation of central VIES (DRR) – one on the central VIES design, and one on access to central VIES.

- Commission Implementing Regulation relating to secure IOSS (SVR).

([20]) https://taxation-customs.ec.europa.eu/taxation/vat/vat-digital-age-vida_en

- Two Commission Implementing Regulations amending Commission Implementing Regulation (EU) 194/2020, relating to elements entering into force on 1 January 2027, and on 1 July 2028.

- It is possible that another Commission Implementing Regulation would need to be adopted to ensure a harmonised application of certain rules that will enter into force on 1 July 2030.

6.4 I.T. capacity building

Under the DRR volet

The Commission is finalising the definition of the architecture of central VIES whilst, at the same time, working on the implementation requirements and on the data elements to be reported by the national administrations to the central VIES.

In the second half of 2025, the specifications of the interfaces between central VIES and the national systems will be defined with the aim of having the specifications, requirements and data elements approved in Q1/Q2 2026 to allow sufficient time for Member States to develop their national systems.

In 2026, the central VIES specifications will be defined and the development of the system will start in January 2027.

Finally, the testing phase with the Member States will be launched in January 2029 to provide them with enough time to be ready to start reporting to the central VIES in July 2030.

Under the SVR volet

The IT implementation has been split into two releases to align with the SVR legal milestones.

The first release (OSS version 7.7) will have a minor IT impact and will contain improvements identified from the technical discussion within the FPG on top of the ones related to legal obligations. This release will go live on 1 January 2027.

The second release (OSS version 8.0) will have a major IT impact and will go live on 1 July 2028. It will contain the necessary legal implementation acts and some changes proposed by the FPG simplify the OSS processes.

For securing IOSS numbers, there is ongoing work in the relevant FPG to test different IT solutions to better secure the IOSS number. The FPG involves all relevant stakeholders in the supply chain (tax and customs authorities, platforms, and carriers).

Two models are considered as best options:

- Verifiable Credential (VC) Model: the deemed supplier (platform) issues a verifiable credential to the underlying supplier or seller. This approach is secure

and relatively light in operational terms, but lacks transactional and item-level detail

- Per-transaction Token Model: the platform generates a signed token for each transaction, which is transmitted along the data flow to Customs. While more complex, this model allows direct linkages between the order (sale transaction) and item-level data (individual goods) per parcel (consignment)

The 'Per-transaction Token Model' has been selected as the best option for a pilot.

6.5 TSI (Technical Support Instrument) ([21])

The implementation of EU law in a consistent and harmonised way by the Member States, will be very much the focus of the TSI 2026 round. In this view, the implementation of digital reporting requirements based on e-invoicing under the ViDA package is a highly relevant reform. Technical support to address the needs of Member States is provided upon request submitted by 31 October each year.

6.6 Fiscalis

DG TAXUD has initiated a number of Fiscalis workshops and project groups, for each of the three volets. TAXUD will continue to arrange further actions where necessary in order to support implementation. These instruments help Member States and businesses to communicate and discuss issues which help ensure a smooth and harmonised implementation.

6.7 Explanatory notes

The Commission will, in collaboration with Member States and businesses, develop detailed explanatory notes on each of the three volets, the aim of which is to ensure that all actors have the same understanding of how the legislation should be implemented. The explanatory notes will be detailed, and will cover, for example, the definition of e-invoices (for DRR); the practical application of the deemed supplier regime (for platforms, including the VAT identification number checks a platform is required to carry out on the underlying supplier); or the operation of the new transfer of own goods module and the mandatory reverse charge (for SVR).

These explanatory notes will be published and widely publicised by the Commission, as it is important that both businesses and Member States have this common understanding in the development of their own internal processes and systems.

6.8 Support in transposition of the Directive and legal implementation

As outlined in 5.7, the Commission has and will set up a number of Fiscalis actions to support Member States in the implementation of the various measures, which will result in explanatory notes and, where necessary, discussions in the VAT Committee, followed by guidelines.

This will support the Member States in ensuring that the transposition of Council Directive (EU) 2025/516 is done in a timely and correct manner.

([21]) Technical Support Instrument (TSI).

The dates for transposition are as follows:

- 14 April 2025 - Article 1, points 2 and 3 (optional application by Member States)
- 31 December 2026 - Article 2 (mandatory application)
- 30 June 2028 – Article 3 (mandatory application)
- 30 June 2029 – Article 4 (mandatory application)
- 30 June 2030 – Article 5 (mandatory application)

6.9 Enforcement actions

As with all transposition measures, the Member States shall inform the Commission via the Themis database of the main measures of national law which are adopted in the field of Council Directive (EU) 2025/516 together with sufficiently clear and precise explanations by the transposition deadline for each Article, and the Commission will carry out its transposition checks.

The Commission will automatically launch infringement procedures against those Member States that fail to transpose the directive by the agreed transposition deadlines.

Considering that I.T. component is an essential element of the ViDA package, the Commission will use infringement procedures in case of unjustified delays in the implementation of the I.T. systems.

EU Dialogue will be mainly used to clarify aspects linked to the correct transposition of the directive in the national legislation.

7. MAJOR MILESTONES

For each of the three volets of the package, there will be a requirement for one or more legislative actions, non-legislative actions, or I.T. improvements. The table below sets out the major milestones for the three volets.

Date	Volet	Action	Comments
2025			
11 March 2025	**All**	**Adoption of the ViDA package**	
25 March 2025	**All**	**Publication of the ViDA package in the Official Journal of the EU**	
8 to 10 April 2025	**DRR**	**Fiscalis workshop** discussing explanatory notes.	

14 April 2025	**All**	**Entry into force of the ViDA package**	Member States able to introduce mandatory e-invoicing Changes on the OSS
Q3 2025	**Platforms**	**Fiscalis workshop** discussing explanatory notes.	
Q1 2026	**SVR –** legislative action	**Adoption** Commission Implementing Regulation re elements with entry into force 01/01/2027 and 01/07/2028	
Q3 2025-Q3 2026	**SVR –** legislative action	**Pilot project** – secure IOSS	Pilot project to be run before Commission Implementing Regulation can be drafted
2026			
Q2 2026	**DRR –** legislative action	**Adoption -** Commission Implementing regulation re Article 263(4)	Describing the common electronic message by which suppliers/acquirers provide data to Member States
Q2 2026	**DRR** – legislative action	**Adoption** - Commission Implementing Regulation re central VIES	Design of central VIES
Q3 2026	**DRR –** I.T. action	**System architecture**, and Functional and technical specifications of central VIES to be approved**.**	All three should be approved by this time.
Q4 2026	**DRR** – legislative action	**Adoption** – Commission Implementing Regulation re central VIES	Practical arrangements for identifying who has access to central VIES and their access permissions

Q4 2026	**DRR** – non-legislative action	**Finalise** explanatory notes	DG TAXUD's interpretation and practical guidance on how the rules on electronic invoicing and DRR should be applied
Q4 2026	**SVR –** legislative action	**Adoption –** Commission Implementing Regulation secure IOSS	Including consultation of EDPS
2026 – 2030	**DRR** – I.T. action	**Start of** central VIES **I.T. Development**	
2027			
01/01/2027	**SVR- improvements to OSS schemes**	**Entry into force certain elements**	inclusion group of 4 in the deemed supplier provision; calculation method of €10.000 threshold; chargeable event for supplies in the (non-union) scheme; non-union OSS covering supplies to customers not in the EU; determination of refund procedures; update date for (I)OSS registrations; IOSS and SME mutually exclusive; allow OSS for B2C under Art. 39
Q1 2027	**Platforms** – non legislative action	**Finalise** explanatory notes	
Q2 2027	**SVR –** legislative action	**Adoption** Commission Implementing Regulation re SAF-OSS element with entry into force 01/07/2028	
2027	**SVR -** I.T. action	**Development and testing** of secure IOSS solution	Including adoption of functional and technical specifications

Q4 2027	**DRR -** legislative action	**Implementing Regulation**	If necessary, an implementing regulation harmonising certain aspects of DRR and e-invoicing could be adopted
2028			
1 July 2028	SVR and Platforms	**Entry into force of main elements**	Main SVR elements: mandatory reverse charge; allowing OSS for B2C supplies under art. 36, 37 and without transport (or within one Member State); new TOOG module Improvements making the OSS/IOSS system more robust: ; improvement correction mechanism; list of underlying suppliers to be kept by marketplaces; access IOSS data by customs; extended SAF-OSS audit file; allowing certain zero rated supplies in (I)OSS; interaction OSS and SME; ; new reporting obligations from platform to underlying suppliers
2029			
Q1 2029 – Q3 2030	DRR	**Start of central VIES I.T. testing**	Member States should be given sufficient time to test interface to central VIES, and to

			populate it with registration data.
2030			
1 July 2030	DRR	**Entry into force main DRR provisions**	Central VIES becomes operational

8. RESOURCES

To achieve implementation by the different deadlines, it is necessary to ensure that appropriate human, technical and financial resources are allocated to this project. This is true of the Commission, Member States and the business community. The importance of all actors working together in a timely and transparent manner is vital to ensure the smooth and efficient implementation of this flagship package.