



27 JANUARY 2021

The same charges that apply to goods bought online from non-EU retailers now apply to online shopping from the UK (except if the goods are shipped from Northern Ireland). To avoid unwelcome surprises when you order online from the UK, **always read the terms and conditions, and delivery information carefully.**

All websites that sell goods into the EU are obliged to inform consumers about the total price of goods and services, inclusive of taxes and any other charges. If they cannot be calculated in advance, the consumer must be informed that additional charges may be payable. Ask assistance from the website to estimate how much more money you will have to pay and compare the price with other offers.



## What charges might I have to pay?



When the goods are delivered into the EU from a non-EU country, you have to pay **VAT**, just like you do on goods bought within the EU.\*



**Excise duty** is also charged when you order tobacco or alcohol products from the UK.



If the total value of the ordered goods is above €150 and they were not manufactured in the UK, you will have to pay **customs duties** when they enter the EU.

\* Check with your Member State authorities to see if there is a value threshold under which VAT does not have to be paid on online sales. As of 1 July 2021, all thresholds will be abolished across the EU, and VAT will become due on all online sales from non-EU countries.

# How do I pay charges due on my order?

## Import VAT



When you buy online from the UK, you will have to pay VAT, just like you did before Brexit. The VAT is either paid at the point of sale on the website, or the business may ask their postal operator or courier to collect the VAT on their behalf on delivery to the consumer. This information should be clearly explained on the website.

## Excise and customs duties



Depending on the goods you order, you may receive an invoice for excise and/or customs duties from the customs authorities, your postal operator or the courier. This invoice must be paid before the goods are handed over to you.

## Customs clearance fees



Postal operators and couriers may also charge a customs clearance handling fee. This extra cost may be charged by the postal operator or courier on delivery, or it may be absorbed in the final price you have paid for the goods. Goods for which you do not have to pay customs duties (e.g. with total value lower than €150) are also subject to customs clearance.

### Example 1



**Ana in Spain** orders spirits worth €30 (not including VAT), manufactured in the UK, from a UK-based website.

The UK company asks their courier to deal with any EU import charges on the parcel.

No customs duty applies, because the goods were produced entirely in the UK. Nevertheless, Ana receives an invoice for the applicable import VAT and excise duty from the Spanish customs authorities or postal operator before the spirits can be released to her.

### Remember

**Non-EU businesses selling into the EU must explain clearly all taxes and charges involved in the purchase of goods before you click on the buy button.**

### Example 2

**Peter in Ireland** orders electronics manufactured in China from an online seller based in the UK. The electronics are worth €160 (not including VAT) and the UK business charges Peter that amount.

The UK business asks their courier to deal with any EU import charges on the parcel.



Peter pays €160 to the online seller.

Since the electronics are not UK 'originating', Peter will also have to pay customs duties before he can claim the package.

He will then receive an invoice from the Irish customs authorities/ postal operator or from the delivery company, asking him to pay the import duty and VAT.

Full details on ordering online from a non-EU country are available here:

<https://europa.eu/!WM73dj>

