



Ever Changing Cross-border Regulations and Carriers' Competencies
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Q&A

Is a tax representative still possible / necessary with the new IOSS?

Reply: For the EU, you will need to register with one member EU state – details will be provided by the EU later.

What does UPS recommend to Swiss based companies in the future?

- a. Export through IOSS? Yes/No and why?
- b. Establish a unit in EU and get access to IOSS? Yes/No and why?

Reply: Depends on the values and transactions – if you are/have B2C transactions with a lot of items below 150 Euro – you definitely win by registering for IOSS.

Q&A

Regarding the future UKGT Harmonized Code.. will also the 2 or the 4 first number be the same as for the current WTO HTS codes? If not, we as exporter from Switzerland have to indicate the Swiss HTS code (for export customs statistics)... and it's up to the UK Broker to define the correct UKGT HTS Code. Correct?

Reply: In order to have an accurate clearance, the shipper has to indicate the full HS code on the commercial invoice. He may check existing tariff through UK tariffs webpages:

<https://www.gov.uk/guidance/using-the-trade-tariff-tool-to-find-a-commodity-code>

<https://www.gov.uk/guidance/uk-tariffs-from-1-january-2021>

Will it become easier to export into EU as an E-Commerce Shop?

Reply: Within the IOSS it is going to be easier – you will be able to provide an all in purchase price on your website – there will be no complex customs transactions – just one listing that you send to one member state – you can release your shipments at the first point of entry.

Q&A

CH/EU VAT: If a Swiss company is still registered (VAT, EORI) in a EU country... Is it enough? It doesn't matter which EU country the shipment will arrive at the border/customs? For example for shipment from CH to DE: Company registered in Germany and shipment arriving in the EU via France.

Reply: For B2C, shipment < € 150,- from July 1st, 2021, when opting for IOSS the VAT registration and EORI is possible through one EU country only, here either in France or in Germany. Note that in the fall back "Special Arrangement" the classical rule continues to apply, in the case of the example the shipment would move under transit to DE, where subsequent import clearance and release takes place, and VAT would be collected.

Will it become cheaper to export?

Reply: If properly managed – your customs brokerage cost at import will be reduced.



THANK YOU