



The EU VAT Reforms

UPS Shipping System Guide

Effective 1 July 2021, there are significant changes to the European Union's Value Added Tax (VAT) rules impacting B2C shipments to the EU valued up to €150.

This guide shows you how to enter the new data requirements for these shipments into your UPS shipping system.

Taking these important steps will reduce the risk of border delays and unnecessary import fees.

For B2B shipments or B2C shipments above €150 EUR, you can continue to charge, declare and pay VAT as you do today.

For more information, download our [EU VAT Reforms Guide](#).



What new shipping data is required from 1 July?

From 1 July, you will be asked to enter an IOSS number for all B2C shipments into the EU valued up to €150.

If you do not have an IOSS number, you must enter a valid payment account to charge import fees to.

You will no longer have the option of passing on import fees to the receiver.

What is an IOSS number?

The EU has launched an [Import-One-Stop-Shop \(IOSS\) platform](#) to make it easier to settle VAT. It's only for businesses shipping goods valued up to €150 from outside the EU to consumers in the EU.

When you register for this platform you will receive a unique IOSS number.

This IOSS number must be included in the shipping data you provide to us via your UPS shipping system. Failure to do so could result in customs delays and unnecessary import fees.

Please select your UPS shipping system from the options below, for a step-by-step guide:



UPS Internet Shipping



Enhanced Web Shipping



UPS CampusShip®



UPS WorldShip®



Host to Host/API

UPS Internet Shipping

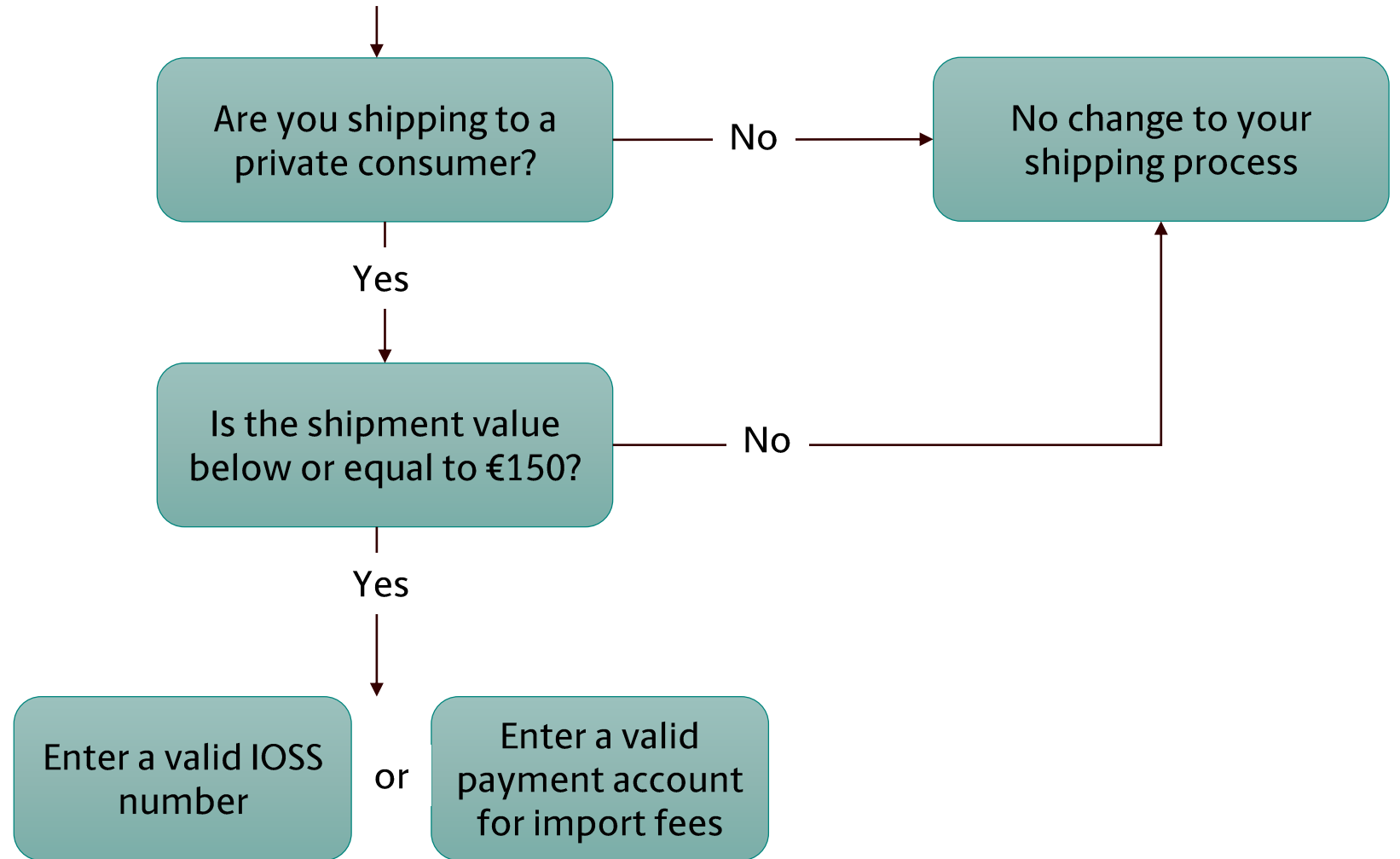
From 27 June, UPS Internet Shipping will include a field to enter your IOSS number if:

- 1 the shipment is coming from a business outside the EU and destined for a consumer in the EU
and
- 2 the value of the shipment is below or equal to €150.

An IOSS number is not required for B2B shipments or B2C shipments above €150.

*The same flow will apply for Enhanced Web Shipping.

New flow for UPS Internet Shipping*



UPS Internet Shipping

How to enter your IOSS number in UPS Internet Shipping

There are three options to enter your IOSS number

- 1** Complete a form with your IOSS number and email it to us (preferred)

The best way to send it to us is by completing the [Power of Attorney for IOSS form](#), which you can download from [ups.com/traderegulation](https://www.ups.com/traderegulation), and emailing it to us at ioss@ups.com. This will allow us to enter your IOSS number into our systems, so it automatically appears when you make an applicable shipment.

- 2** Save your IOSS number in your UPS.com profile

If you have a profile on UPS.com, you can save your IOSS number there. This will mean we can automatically pre-populate the IOSS number field for your applicable shipments.

[Click here to see how to update your UPS.com profile](#)

- 3** Enter your IOSS number each time you create a shipment

If you do not have an IOSS number linked to your UPS account, you will need to enter it when creating applicable shipments.

[Click here to see how to enter an IOSS number when creating a shipment](#)

UPS Internet Shipping

How to save your IOSS number in your UPS.com profile

1 Make sure you are logged in. In your UPS.com profile select the **IOSS VAT Registration** section. Enter your IOSS number. Toggle the **Save This Number** slider to show **Yes**. This will allow us to automatically pre-populate your IOSS number for applicable shipments.

2 When you do this, a **Ship Tip** message will appear to give you an overview of the regulatory requirements and where you can learn more.

1 IOSS VAT Registration

If this is a commercial transaction, and the value of goods is less than 150 EUR, provide your IOSS registration number to verify value-added tax (VAT) was charged at point of sale.

I don't need to enter an IOSS number; I am not shipping directly to an end consumer or the value of the shipment exceeds 150 EUR.

IOSS Number * [Help](#)

Save This Number
 No

i **Ship Tip:** When should I provide an IOSS number with my shipment?

Use a promo code?
 No

2 IOSS Number * [Help](#)

Save This Number
 No

i **Ship Tip:** When should I provide an IOSS number with my shipment?

Your IOSS number is useful whenever a shipment involves a VAT charge levied by a seller when goods were purchased:

- If this is not a commercial transaction:** If this shipment is not part of sale of goods to a buyer from a seller, IOSS is not necessary.
- If the value of sold goods is more than 150 EUR:** Above this threshold, VAT and other duties are determined on import, so you probably don't need to include your IOSS.
- If the value of sold goods is less than 150 EUR:** If you do not provide an IOSS number, the seller or receiver risk additional duties or penalties if customs cannot determine that VAT has already been charged. The shipment may be delayed or (in rare cases) refused.

Note: There is no longer a minimum value threshold for VAT charge on goods sold; all sales are subject to tax, regardless of value.

[Learn more about VAT and merchant registration numbers](#)

UPS Internet Shipping

How to enter your IOSS number when you create a shipment

1 Under **What are you shipping?** enter complete and accurate information to ensure we can accurately estimate the duties and taxes.

2 Once you have confirmed your payment details, you will be prompted to enter your IOSS number. If you linked it to your UPS account, this field will be pre-populated.

If you do not enter an IOSS number, you will need to enter a valid payment account to charge import fees to.

1



* Indicates required field

Guided Steps Off On

Almost done. Let's check a few more details.

International Shipping Details

What best describes this shipment? *

I am selling these items

What are you shipping? *

Specific description of shipment contents for label; max 35 characters

What are you shipping? is required.

[See list of prohibited items](#)

International Forms and Documents

Give minimum data required for customs approval and generate your forms automatically.

[Get Started](#)

Available Forms

(Choose export documentation for your shipment.)

Commercial Invoice

[Edit / View](#)

[Delete](#)

Estimated Duties and Taxes : {\$}nnn.nn {USD}

Duty and tax estimates are based on information provided and are subject to change.

[See Estimate Details](#)

How would you like to pay import charges?

Charge receiver for duties and taxes.

Receiver will be charged for duties and taxes. Receiver will be notified of final charges in advance, as they are assessed. Final costs are determined by customs authorities at the time of import.

{IOSS} VAT Registration

If this is a commercial transaction, and the value of goods is less than (#000.00 DD), provide your {IOSS} registration number to verify value-added tax (VAT) was charged at point of sale.

I don't need to enter (an IOSS) number; I am not shipping directly an end consumer, or the value of the shipment exceeds (#000.00 DD).

{IOSS} Number * [Help](#)

Save This Number

Yes

[i](#) Ship Tip: When should I provide (an IOSS) number with my shipment?

2



[Return to Shipping System Overview](#)

Enhanced Web Shipping

How to enter your IOSS number when you create a shipment

- 1 Select a valid UPS account to bill the import fees to.
- 2 If you do not enter a valid VCI number* for applicable shipments, an error message will appear.
- 3 Once you have confirmed your payment details, you will be prompted to enter your IOSS number. If you linked it to your UPS account, this field will be pre-populated.
- 4 Upon successful completion, you will see your IOSS number in the checkout summary.

*VCI number currently includes: IOSS number for the EU; HMRC/VAT number for the UK; VIOC number for Norway

1

○ Payment

Bill My Account
○

Bill Other Account
○

Credit Card
○

PayPal
○

2

! Please correct the following:
• VAT registration number format is invalid.

⊙ Ship From *

⊙ Ship To *

⊙ Package Information *

3

Estimated Duties and Taxes : {\$}nnn.nn {USD}

Duty and tax estimates are based on information provided and are subject to change.
[See Estimate Details](#)

How would you like to pay import charges?

Charge receiver for duties and taxes.

Receiver will be charged for duties and taxes. Receiver will be notified of final charges in advance, as they are assessed. Final costs are determined by customs authorities at the time of import.

{IOSS} VAT Registration

If this is a commercial transaction, and the value of goods is less than {#000.00 DD}, provide your {IOSS} registration number to verify value-added tax (VAT) was charged at point of sale.

I don't need to enter (an IOSS) number; I am not shipping directly an end consumer, or the value of the shipment exceeds {#000.00 DD}.

{IOSS} Number * [Help](#)

Save This Number

Yes

4

⊙ Payment *

[Edit](#)

Bill shipping charges to: VISA ending in x9090

Charge duties and taxes to: Receiver

Associated account: NNXNXX - {nickname}

{IOSS} number: IMCCC9090909

UPS CampusShip

How to enter your IOSS number when you create a shipment

- 1 Select a Payment Method for Shipping Charges.
- 2 If you do not enter a valid IOSS number for applicable shipments, these error messages will appear.
- 3 Once you have confirmed your payment details, you will be prompted to enter your IOSS number. If you linked it to your UPS account, this field will be pre-populated.
- 4 Upon successful completion, you will see your IOSS number in the checkout summary.

1

6 How would you like to pay?

Please enter your payment information below. The information you enter will be transmitted using a secure connection. Required fields are indicated with *.

Payment Method for Shipping Charges: ⓘ

Select One ▼ * [Check My Discounts](#)

2

Begin Your Shipment [Help](#)

>>> VAT registration number is required.

>>> VAT registration number format is incorrect.

Please enter your shipping information below. Required fields are indicated with *.

3

IOSS VAT Registration

If this is a commercial transaction, and the value of goods is less than 150 EUR, provide your IOSS registration number to verify value-added tax (VAT) was charged at point of sale.

I don't need to enter an IOSS number; I am not shipping directly to an end consumer or the value of the shipment exceeds 150 EUR.

IOSS Number * [Help](#)

Save This Number

No

[i](#) Ship Tip: When should I provide an IOSS number with my shipment?

Use a promo code?

No

4

4 Payment Information [Edit](#)

Bill Shipping Charges to: Shipper's Account 90MN09

Bill Duties and Taxes to: Shipper's Account 90MN09

{IOSS} Number: IMDEU909090

[Return to Shipping System Overview](#)

UPS WorldShip

An important update to UPS WorldShip will be available from 28 June. Please implement this straight away.

When making a shipment, it will prompt you enter a valid IOSS number if:

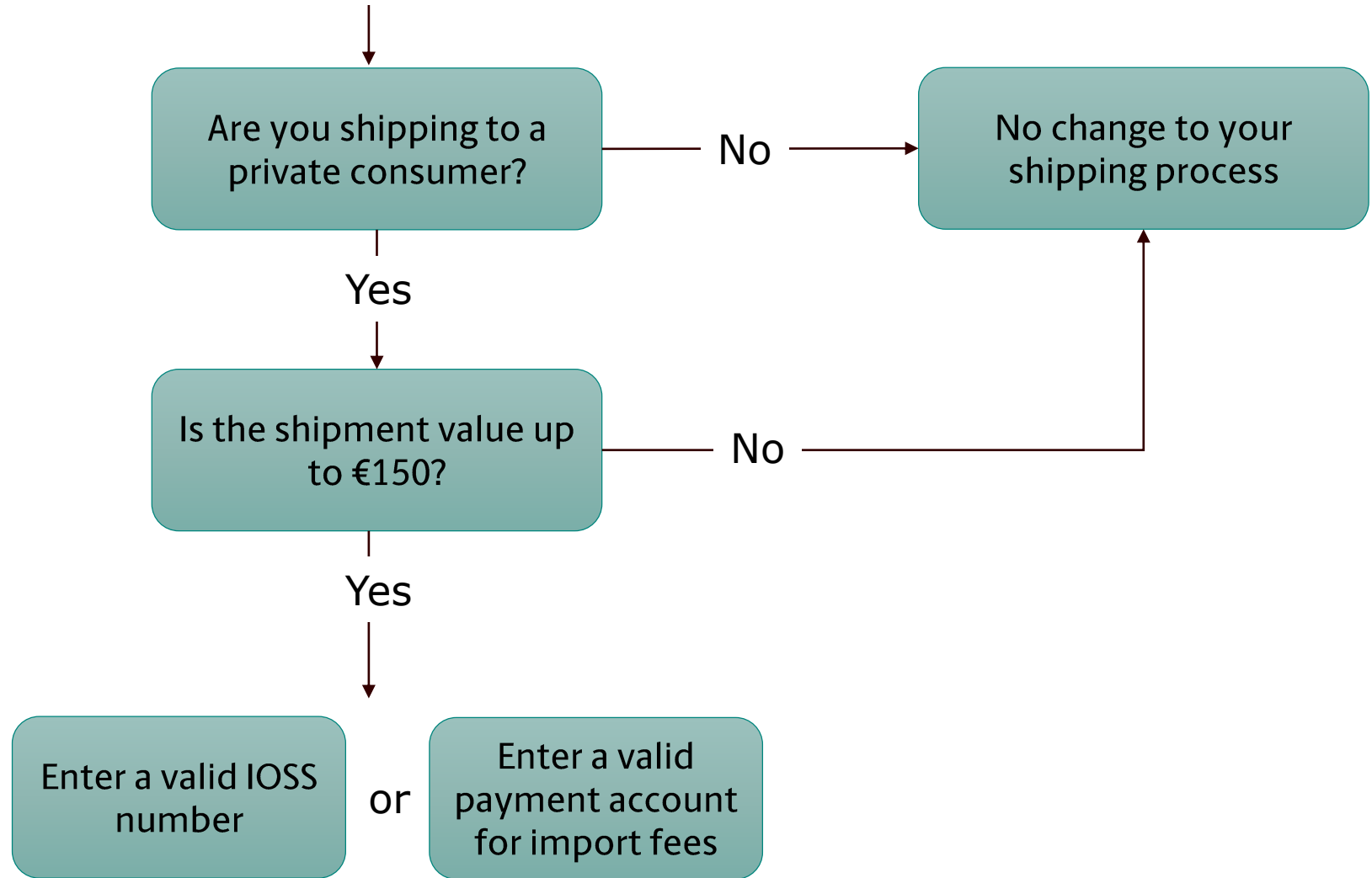
1 the shipment is coming from a business outside the EU and destined for a consumer in the EU

and

2 the value of the shipment is below or equal to €150.

If you have not been prompted to update your UPS WorldShip by 28 June, please download the latest version [here](#).

New flow for UPS WorldShip



How to enter your IOSS number in UPS WorldShip

There are three options to enter your IOSS number

1 Complete a form with your IOSS number and email it to us (preferred)

The best way to send it to us is by completing the [Power of Attorney for IOSS form](#), which you can download from ups.com/traderegulation, and emailing it to us at ioiss@ups.com. This will allow us to enter your IOSS number into our systems, so it automatically appears when you make an applicable shipment.

2 Save your IOSS number in your UPS WorldShip profile

If you have a profile linked to your UPS account, you can save your IOSS number there. This will mean we can automatically pre-populate the IOSS number field for your applicable shipments.



[Click here to see how to update your UPS Worldship profile](#)

3 Enter your IOSS number each time you create a shipment

If you do not have an IOSS number linked to your UPS account, you will need to enter it when creating applicable shipments.



[Click here to see how to enter an IOSS number when creating a shipment](#)

How to save your IOSS number in your WorldShip profile

You can enter your IOSS number via the Profile Editor tab.

Once this is set for one EU country, it will automatically be pre-populated for all EU countries.

The screenshot shows the 'UPS WorldShip - Profile Editor' window. The 'Profile Editor' tab is active, displaying various fields for profile management. The 'IOSS Number' field is highlighted with a red box. The 'Ship To' tab is selected, showing fields for Customer ID, Company Name, Attention, Address 1, Address 2, Address 3, Country/Territory (set to Germany), Postal Code, City or Town, State/Province/County, Telephone, E-mail Address, UPS Account Number, Tax ID Number, and IOSS Number. The 'IOSS Number Exempt' checkbox is also visible. The 'Service' tab is selected, showing options for Freight, World Ease, UPS Service (Worldwide Express), and Need it there sooner. The 'Package' tab is selected, showing Package Type, Length, Width, Height, Declared Value, Invoice No., Purchase No., Bill Duty and Tax To (Receiver), Split Duty and Tax, Shipper's Cost (USD), and Published (0.00). The 'Shipper' dropdown is set to 18239X. The status bar at the bottom indicates 'Ver: 24.0.14 | XOFY | Pending: 5 Shpmt(s), 54 Pkg(s)'. A mouse cursor is visible in the bottom right corner.

How to enter your IOSS number when you create a shipment

- 1 Enter your IOSS number in the **Ship To** tab. If you have it linked to your account, this will be pre-populated.
- or
- 2 If you select to **Bill Transportation and Bill Duty and Tax to Shipper** (aka 'Free Domicile') you will not be required to enter an IOSS number.

- 3 If you have not done either step 1 or 2, you will be prompted to confirm if the recipient is a business or a consumer.

- 4 If it's a consumer, you will need to confirm if the shipment value is up to €150. If so, you will be required to do step 1 or 2 in order to proceed.

Host to Host/API

How to enter your IOSS number when you create a shipment

The user interface for both Host to Host and API will depend on the client's customized system preferences.

Until these vendor systems are fully updated to align with the EU VAT reform requirements, please use **Reference Field 3** to enter your IOSS number when you create a shipment.

The below screenshot from the UPS WorldShip tool is provided for illustrative purposes. The interfaces for Host to Host and APIs will differ.

The screenshot displays the UPS WorldShip tool interface. The 'Reference' tab is selected, and the 'Reference Number 3' field is highlighted with a red box. A yellow box highlights the 'Reference Number 1' field. A text box on the right provides instructions on how to enter the IOSS number in Reference Field 3.

Reference

Reference Number 1: Use on all packages

Reference Number 2: Use on all packages

Reference Number 3: Use on all packages

Reference Number 4: Use on all packages

Reference Number 5: Use on all packages

Please enter the IOSS number in Reference Field 3 as follows:
'IOSS#' followed immediately with the IOSS number without any spaces in between.
Example: IOSS#IMDEU1234567
If 'IOSS#' is not included before your number it will not be accepted by UPS systems.

Ship To | Ship From | Distribution | Service | Options | Detail | Reference

Customer ID: Update Address Book Residential

Company or Name:

Attention:

Address 1:

Address 2: Address 3:

Country/Territory: United States Postal Code:

City or Town: State/Province/County:

Telephone: () - [] E-mail Address:

UPS Account Number: Tax ID Number:

Shipper: 686254 Profile: UPS

Pkg: 1 is NEW

Your invoice may vary from the displayed rates.

For Help, press Shift + F1 Ver: 24.0.15 | XOFY | Pending: 0 Shpmt(s), 0 Pkg(s)