

Selling within the EU

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Main legislation

If you offer your goods online to buyers outside the UK, you must still comply with the legal requirements provided in this guidance. This is because even though the UK left the EU the majority of consumer law has remained and is harmonised across Europe. So, for example, the online sales laws require businesses in other EU countries to provide the same level of protection and rights to consumers as sellers do in the UK.

The EU E-Commerce Directive does not apply in the UK after EU Exit. This means that UK businesses will no longer benefit from provisions which allowed businesses who were complying with UK laws to trade across the EU. Now if you are selling to EU consumers you will need to comply with the individual laws of the country you are selling to; therefore you must keep updated with these as well as the Electronic Commerce (EC Directive) Regulations 2002, which remain in force for the UK only. EU wide geo-blocking rules will also still apply to businesses selling to EU countries, which means you cannot discriminate against consumers or offer different terms dependent on their Member State.

From 1 July 2021 there are new rules in place regarding VAT registration and payment. Online sellers, including online marketplaces/platforms, can register in one EU member state and this will be valid for the declaration and payment of VAT on all distance sales of goods and cross-border supplies of services to customers within the EU, over the threshold of 10,000 Euro. This is called the Imports One-Stop Shop and information about the scheme can be found at: [VAT e-commerce \(europa.eu\)](https://europa.eu/vat-e-commerce).

If you are using an online marketplace, they will be the "deemed supplier" and should register on your behalf, add the applicable VAT rate to your sales and submit returns. You should look at the marketplaces' information on VAT, for example: ['Your VAT obligations in the UK and EU | eBay'](#).

If you are selling goods to EU member states which are stored and sent from the UK you will need to register, charge and make declarations regarding VAT for that member state. This applies if you are using your own website to sell goods. This can be done through the EU Imports One-Stop Shop.

- if you sell goods online to UK consumers (through an online marketplace or your own website), normal VAT thresholds (£85,000 turnover) apply and you must register with HMRC. Further details can be found here: ['VAT registration'](#)
- if you sell goods online from the UK to NI, the rules will depend on the product. Further guidance can be found on ['Trading and moving goods in and out of Northern Ireland'](#)

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