



EU VAT

A guide to using your IOSS number

The EU introduced the Import One-Stop Shop (IOSS) on July 1, 2021, to help promote cross-border e-commerce trade. The IOSS is simple to use, but it's important that your shipment meets certain criteria and that your shipping documentation is completed correctly



Using the IOSS: six essentials to know

You will need to provide us with your IOSS number – and follow these steps – every time you book an eligible shipment.

1. Ensure the sale was made via your own website. If it was made via an IOSS registered marketplace, you must provide the marketplace's IOSS number instead. You can't use your own IOSS number for sales made via a marketplace.
2. Confirm that your shipment is to a consumer (B2C), and not to a business (B2B). The IOSS is only eligible for B2C e-commerce shipments that aren't subject to excise duty.
3. Make sure the goods are being shipped to the EU* from a non-EU location, and that the total value of the consignment is €150 or below. The IOSS can only be used on imported consignments up to this value.
4. Use one of our online shipping platforms to book your shipment (see detailed information on this on the following pages). FedEx and TNT can only accept an IOSS number via this method – you cannot submit manual Air Waybills if you wish to use the IOSS.
5. Enter your 12-character IOSS number in the correct field (see detailed information on this on the following pages). Do not add any additional letters, numbers or other characters – such as adding "IOSS" to the beginning. Your IOSS number may not be recognised if you do.
6. Do not include the name of a business in the recipient's address if you want to use the IOSS. If you do, customs authorities are likely to treat your package as a B2B shipment and ignore your IOSS number.

*EU countries are: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, The Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden. Please note that, under the terms of the EU-UK Joint Protocol, Northern Ireland remains part of the EU VAT area for goods. This means that the EU VAT changes also apply to goods imported into Northern Ireland from the rest of the world.



Entering your IOSS number

When using the IOSS, you will need to provide us with your IOSS number when you book a shipment. The details of how you do this depend on which of our automated shipping solutions you are using.

If you use one of these platforms, you will need to enter your IOSS number into the highlighted field when you book a shipment.

FedEx Ship Manager™ at fedex.com

STATE TAX ID/I.E.

The screenshot shows the 'Ship from' form in FedEx Ship Manager. The 'Contact details' section on the left has a purple circle around the 'STATE TAX ID/I.E.' field. The 'Address' section on the right contains fields for Country/Territory, Address Line 1-3, Postal Code, and City. A checkbox at the bottom indicates 'This is a residential address'. Buttons for 'SET AS DEFAULT' and 'SAVE AS NEW SENDER' are at the bottom left.

Global Ship Manager software

VAT/Customs ID/EIN #

The screenshot shows the 'Sender Information' dialog box in Global Ship Manager software. The 'Details' tab is active. A purple circle highlights the 'VAT/Customs ID/EIN #' field. Other fields include FedEx Account #, Sender ID, Company Name, Contact Name, Country/Territory (set to Hong Kong SAR, China), Address Line 1-2, City, Postal Code, Second Phone #, Fax, Email, Department, Bank Account #, Trade #, and a 'Sender will be available to' dropdown set to 'All Users'. There are also fields for 'First Phone #', 'Signature', and 'Digital Signature on FedEx CI' with a 'Browse...' button. A 'No Logo image has been uploaded yet' message is visible near the 'Company Logo' field. Buttons for 'Download Account Controls', 'Defaults', 'OK', and 'Cancel' are at the bottom.

MyTNT2

Shipper Tax ID - optional

The screenshot shows the 'Sender' form in MyTNT2. The 'Address details' section on the left includes fields for Country/Territory, Postcode, City, Address line 1-3, and an 'Alternative collection address' checkbox. The 'Contact details' section on the right includes fields for Company, Contact name (full name), Phone number, Email, ABN number (optional), and 'Shipper Tax ID - optional', which is highlighted with a purple circle. There is also a 'Collection instructions for driver' field (optional). A 'Hide' button is in the top right corner.



Remember, only include your 12-character IOSS number (for example, "AB1324354657"). Do not add "IOSS" as a prefix or put anything else in this field.

If you use FedEx Web Services

Please enter your IOSS number in the TIN field

If you use TNT ExpressConnect

Please enter your IOSS number in the VAT field

If you use an **integrated solution** to create an EDI TNT NFF data file

You will need to enter your IOSS number into the VAT field

If you use a **TNT EDI Customised solution** to ship

You will need to contact your sales representative who will request that someone from our Customer Technology team contacts you.

If you are **integrating your own system** with one of our standard tools

You may need to adjust the mapping of your data to the relevant field. If required, contact your sales representative who will request that someone from our Customer Technology team contacts you.

If you ship via a **platform not owned by FedEx or TNT**

You should contact your provider and they will supply the details for your platform.



If you are using a shipping platform that isn't shown in this document, you will need to move to a compliant one - such as FedEx Ship Manager™ at [fedex.com](https://www.fedex.com) or MyTNT2 – to use the IOSS.



Your IOSS shipment checklist

Make sure you can say yes to each of the below before sending your IOSS shipment.

1. Was the sale made on your **own e-commerce website**?
2. Is the shipment to an **individual consumer**, not a business?
3. Are the goods being imported into the EU from a **non-EU location**?
4. Is the total value of the consignment **€150 or below**?
5. Can the goods be shipped **without** attracting excise duty?
6. Have you **booked** the shipment using one of our online shipping platforms?
7. Have you added your **12-character IOSS number** in the correct field – with no additional letters, numbers or other characters? For example: “AB1425364758”, not “IOSS AB1425364758”
8. If you are shipping to a business address, have you ensured that the address **does not include** the name of the business?

If you have any questions about using the IOSS when shipping to the EU – including how to complete the required details when booking a shipment on our shipping platforms – please contact your account manager. They will be able to arrange for our Customer Technology team to support you.

To learn more about the IOSS and other important changes that have been made to EU VAT rules, visit our website at [fedex.com](https://www.fedex.com).

