



Date: 8 October 2021

**To: EU customers**

**Ref: VAT** ( [https://ec.europa.eu/taxation\\_customs/ioss\\_en](https://ec.europa.eu/taxation_customs/ioss_en) )

According to the VAT rules applicable up **until 1 July 2021**, no import VAT has to be paid for commercial goods of a value up to EUR 22.

The new VAT e-commerce rules abolish this provision as **of 1 July 2021**. Thus, **from 1 July 2021**, all commercial goods imported into the EU from a third country or third territory is subject to VAT irrespective of their value.

### **Some exceptions apply**

Electronic interfaces:

The EI does not need to collect and/or report the VAT on sales of imported goods in the following circumstances:

- The actual seller sells several goods to the same buyer and these goods are shipped in a package amounting to more than EUR 150. These goods will be taxed at importation in the EU Member State.

### **UniqueTek, Inc solution**

UniqueTek, Inc will comply with the above requirements by only accepting orders from EU countries for an amount greater than USD \$150.00, subject to future increases due to exchange rate changes. We do not have the manpower to become tax collectors for smaller sales. You are responsible for complying with your laws, UniqueTek is not a law enforcement agency.

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