

# Overview

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OSS is extension of MOSS - a simplified voluntary VAT regime allowing taxable persons that supply telecommunications, broadcasting and electronic (TBE) services to consumers in the EU to declare and pay VAT in one Member State instead of doing so in several Member States.

To facilitate cross-border online sales, the OSS has been extended to three schemes: other services (non-Union scheme), distance selling of goods within the EU (Union scheme) and distance selling of goods from third countries or third territories, in consignments with a fair value not exceeding EUR 150 (Import Scheme). The scheme for the distance marketing of goods imported from third countries or third territories is called the Import One Stop Shop (IOSS).

<https://www.vid.gov.lv/en/overview>