




The special schemes

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Due to expansion of the already existing VAT special regime, the two already existing special schemes (Union and Non-Union) have been modified. Also a new, import scheme, has been added.

Union scheme (OSS) 	▼
Special scheme for intra-Community distance sales of goods and for services supplied by taxable persons established within the Community but not in the Member State of consumption.	
Non-Union scheme (OSS) 	▼
Special scheme for services supplied by taxable persons not established within the Community.	
Import scheme (IOSS) 	▼
Special scheme for distance sales of goods imported from third territories or third countries. According to COUNCIL DIRECTIVE (EU) 2017/2455 A taxable person making use of the special scheme for distance sales of goods imported from third territories or third countries should be allowed to appoint an intermediary established in the Community as the person liable for payment of the VAT and to fulfil the obligations laid down in that special scheme in his name and on his behalf. In order to protect Member States' tax revenue, a taxable person not established in the Community making use of this special scheme should be obliged to designate an intermediary. However, that obligation should not apply if he is established in a country with which the Union has concluded an agreement on mutual assistance.	

<https://www.vid.gov.lv/en/special-schemes>