KPMG

IOSS data template

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1. General notes

In order to successfully upload the IOSS data template, please follow the field-related instructions detailed below.

The data template contains the following three parts:

1) Mandatory fields required for IOSS return (Columns A - F): these fields should be filled out correctly in order to generate your IOSS return.

2) Mandatory fields required for potential IOSS audit (Columns G – P): these fields should also be filled out correctly. Your VAT intermediary is obliged to keep these records and send them to the tax authorities if there is an audit. Note that you should also keep the underlying documents for a minimum period of 10 years.

3) Optional fields (Columns Q – W): these fields are optional. Please fill in these fields if the information is available. Certain fields (e.g. exchange rate) may impact on the way we calculate the tax. If they are not filled in, our system will calculate the tax using the default setting.

Further instruction on each column is provided below.

You should only include in the data template B2C sales of qualified goods (excluding shipping fee if it is charged separately) not exceeding EUR 150 which are imported into the EU. This threshold applies per consignment. Please note that products subject to excise duties cannot be declared in the IOSS return.

Ideally, you should provide the required information at line item level. If you sell several goods to the same buyer, and these goods are shipped in a package amounting to more than EUR 150 then these goods will be taxed at importation in the EU. You should not include these goods into the data. Conversely, if you sell several goods to the same buyer, and the invoice exceeds EUR 150 but you ship the goods in separate packages which individually does not exceed EUR 150, you should include these goods separately in the data.

Please do not

• change the template, e.g. change or delete the headers, add or delete a column
• add addition tab to the template
• use excel formula in the template.

If you receive an error message when uploading the data, please refer to Appendix 2.

If you have any question regarding the data template, please contact your account manager or email us at marketplace@kpmg.com.

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2. Mandatory fields required for IOSS return (Columns A - F)

	A	B	C	D	E	F
1			1. Mandatory fields for IOSS return			
2	Transaction type	Transaction date	Ship-to country	Currency	VAT rate	Gross amount
3	Sale Return Note: (for supplies of goods only)	The tax point is the date when the payment is accepted. This is the time when the payment confirmation, the payment authorisation message or a commitment for payment from the customer is received.	Country where the goods were delivered	Transaction currency ISO-3 (e.g. EUR,GBP, USD)	VAT rate to be used (Example : 19 or 5.5)	Total invoice amount (including value of goods, VAT, etc.) in transaction currency
4	Sale	01-07-2021	DE	USD	19	125
5	Sale	01-07-2021	FR	EUR	20	125
6	Return	11-07-2021	ES	EUR	0	125

Column A - Transaction type: Please indicate the type of transaction:
- **Sale** – Sale transaction to a costumer. (see row 4 and 5 for example). This should always be a positive number
- **Return** – Return of goods by a customer (see row 6 for example). Please note that you can only claim VAT credit if the goods are sent back outside the EU and verified by customs. This should always be a positive number. You can include Return transactions only if the initial Sale transaction was declared via IOSS too. Please do not include the Return of goods in the data if you cannot claim VAT credit (including setting the VAT amount as zero).

Column B – Transaction date: Please use your default date format in excel. If you use the text format, then use this date structure: dd-mm-yyyy to indicate the transaction date.
- For sales, the transaction date should be when the payment confirmation, payment authorisation or a commitment for payment is received.
- For returns, please indicate the transaction date of the initial sale.

Column C – Ship to country: Please use the ISO-2 country code to indicate the country where the goods were delivered to (e.g. DE, FR. IT). Please see Appendix 1 for a list of ISO-2 country codes for all EU countries (incl. Northern Ireland).

Column D – Currency: Please indicate the ISO-3 currency code for the payment accepted (e.g. EUR, USD, GBP)

Column E – VAT rate: Please indicate the VAT rate applicable. This should be the VAT rate in the country where the goods were delivered to. You can check the VAT rate on the European Commission website. Please use the following format 19 or 5.5. Do not add the % mark. Please see Appendix 1 for a list of standard VAT rates for all EU countries (incl. Northern Ireland).

Column F – Gross amount: This is the amount you have received from/refunded to the buyer including delivery fee and VAT, in the transaction currency (Column D).

All column above are mandatory. You will receive an error message if you upload the data with any of the above column unfilled.

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3. Mandatory fields for record keeping purposes (Columns G - P)

	Order number or unique transaction number	Date of the supply	Payment received date	Invoice date	Description of goods supplied	Quantity of goods supplied	Ship-from country	Taxable basis	VAT amount	Unique consignment number
				If an invoice is issued		number	Country where the goods are shipped from	Net amount in transaction currency	VAT amount in sales currency	
4	O0001	01-07-2021	03-07-2021	03-07-2021	Goods	1	CN	6	119	UCN0000001
5	O0002	01-07-2021	03-07-2021	03-07-2021	Goods	1	CN	6	119	UCN0000002
6	R0001	11-07-2021	03-07-2021	03-07-2021	Goods	1	CN	103	22	UCN0000203

Title row: 2. Mandatory fields for record keeping purposes (10 year retention period)

Column G – Orde number or unique transaction number: Please indicate the transaction number.

Column H – Date of the supply: Please use your default date format in excel. If you use text format, then use this date structure: dd-mm-yyyy to indicate the date of the supply.

Column I – Payment received date: Please use your default date format in excel. If you use text format, then use this date structure: dd-mm-yyyy to indicate the transaction date. This is the date when the payment is received.

Column J – Invoice date: Please indicate the invoice date if one is issued. If no invoice was issued, then add the transaction date again.

Column K – Description of the goods supplied: e.g. clothing

Column L – Quantity of the goods supplied: Please indicate the quantity of the goods.

Column M – Ship-from country: Please use the ISO-2 country code to indicate the country where the goods were ship from (e.g. UK, US. CN).

Column N – Taxable basis: This is the amount you have received from/refunded to the buyer including shipping fee but excluding VAT, in the transaction currency (Column D). All the values must be positive numbers. This amount can be calculated using the formula: Column F * 100/(100+Column E), i.e. Gross amount * 100/(100+VAT rate).

If this amount including shipping is over EUR 150 but it is below EUR 150 if the shipping fee is excluded, then please split the shipping fee and include it in a separate line.

Column O – VAT amount: This is the difference between Column F and Column N, in the transaction currency (Column D). All the values must be positive numbers. This amount can be calculated using this formula: Column F- Column N, i.e. Gross amount- Taxable basis.

Column P – Unique consignment member: This is the consignment number under which the goods were shipped.

All column above are mandatory. You will receive an error message if you upload the data with any of the above column unfilled.

4. Optional fields (Columns Q - W)

	Q	R	S	T	U	V	W
1	**3. Optional fields**						
2	Sold-to/bill-to country	Commodity code	Exchange rate to EUR	Gross amount_reporting	Taxable basis_reporting	VAT amount_reporting	Invoice number
3	This could be different to the ship-to address; if an invoice is issued and this information is shown on the invoice, then it is also mandatory for record keeping purposes	This could potentially be used for data validation, e.g. checking non-qualifying goods. The VAT rate database published by the European Commission also use commodity codes. It is not clear yet if an interface to the database is possible so that VAT rate can be checked and validated	If available. If not, exchange rates published by the European Central Bank will be used	Gross amount in reporting country's currency (EUR by default); converted using the exchange rate provided by the seller (if available) or by the default exchange rate in the system (ECB rate)	Net amount in reporting country's currency (EUR by default); converted using the exchange rate provided by the seller (if available) or by the default exchange rate in the system (ECB rate)	VAT amount in reporting country's currency (EUR by default); converted using the exchange rate provided by the seller (if available) or by the default exchange rate in the system (ECB rate)	Invoicing rules are based on the Member State of Identification. The proposed new law in the Netherlands does not require a VAT invoice to be issued for B2C imports of goods. Awaiting for confirmation in Ireland. If a VAT invoice is optional this field may be moved to the Optional Fields section
4	DE		0.85				INV000001
5	FR						INV000002
6	ES						CRD00001

Column Q – Sold to/billed to country: Please use the ISO-2 country code to indicate the country where the buyer is located (e.g. DE, IT, FR). This could be different to the country where the goods were shipped to.

Column R – Commodity code: Please indicate the commodity code of the goods if available/known.

Column S – Exchange rate to EUR: Please indicate the exchange rate you used to convert the transaction currency (if not in EUR) into EUR. If this is not provided, we will use the default rates in our system.

Column T – Gross amount_reporting: This is the gross amount in Column F converted to EUR using the exchange rate in Column S. All the values must be positive numbers. If you fill in this column, then you must fill in column U (Taxable basis_reporting) and Column V (VAT amount_reporting) too.

Column U – Taxable basis_reporting: This is the taxable amount in Column N converted to EUR using the exchange rate in Column S.This amount will be used in the IOSS return if provided. All the values must be positive numbers. If you fill in this column, then you must fill in column T (Gross amount_reporting) and Column V (VAT amount_reporting) too.

Column V – VAT amount_reporting: This is the difference between Column T (Gross amount_reporting) and Column U (Taxable basis_reporting). This amount will be used in the IOSS return if provided. All the values must be positive numbers. If you fill in this column, then you must fill in column T (Gross amount_reporting) and Column U (Taxable basis_reporting) too.

Column W – Invoice number: Please indicate the invoice number if one is issued.

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Appendix 1: List of country codes and VAT rates (Please note that VAT rates are subject to change)

Country	ISO-2 country code	Standard VAT rate	Country	ISO-2 country code	Standard VAT rate	Country	ISO-2 country code	Standard VAT rate	Country	ISO-2 country code	Standard VAT rate
Belgium	BE	21%	**Greece**	GR	24%	**Lithuania**	LT	21%	**Portugal**	PT	23%
Bulgaria	BG	20%	**Spain**	ES	21%	**Luxembourg**	LU	17%	**Romania**	RO	19%
Czechia	CZ	21%	**France**	FR	20%	**Hungary**	HU	27%	**Slovenia**	SI	22%
Denmark	DK	25%	**Croatia**	HR	25%	**Malta**	MT	18%	**Slovakia**	SK	20%
Germany	DE	19%	**Italy**	IT	22%	**Netherlands**	NL	21%	**Finland**	FI	24%
Estonia	EE	20%	**Cyprus**	CY	19%	**Austria**	AT	20%	**Sweden**	SE	25%
Ireland	IE	23%	**Latvia**	LV	21%	**Poland**	PL	23%	**Northern Ireland**	XI	20%

Appendix 2: Error message explanation

1. If any of the following 3 fields are filled in, all 3 must be filled in: Column U (Taxable basis_reporting), Column T (Gross amount_reporting), Column V (VAT amount_reporting)

Column U (Taxable basis_reporting), Column T (Gross amount_reporting) and Column V (VAT amount_reporting) are optional by default, but if you fill in any of these, you must fill in the other 2 also. This error message tells you that you did not complete all 3 and you must add the missing values to be able to upload your data.

2. Check the Reporting value. The calculated exchange rate seems to be wrong.

If your transaction currency is anything other than EUR, then we will exchange the values using the daily exchange rates of the European Central Bank. However, if you fill in Column U (Taxable basis_reporting), Column T (Gross amount_reporting) and Column V (VAT amount_reporting) with EUR values, then we do not do the conversion and will use the values provided by you. Nonetheless, the system will cross check the EUR values you provide and if the exchange rate you used is too different from the actual daily exchange rate, there will be an error message and you must correct the EUR values, using a more accurate exchange rate/value.

3. Your data contains one or more transactions from a previous transaction period. If you want to correct previously submitted IOSS returns by submitting new transactions now, you can ignore this message and proceed with the upload. However, if that date was added by mistake you must stop the upload and correct your data before proceeding.

Your data file contains transactions from a previous period. Please correct them if they were included by mistake or proceed with the upload f you want to correct a previous IOSS return.

4. Wrong template format. Please use the most up to date template. Make sure you do not change the headers.

You can download the correct template at "Compliance Upload", "Download templates: for IOSS". You receive this error message if you change the template format. (E.g. deleting header, changing the wording in the header, etc.).

5. VAT amount: VAT amount = Taxable basis * VAT rate

The values you indicated in column O (VAT amount) / column N (taxable amount) are not correct. You can calculate the VAT amount using the following formula: Taxable basis * VAT rate/100; i.e. Column N * Column E/100

If you receive this error message, we recommend that you review all your transactions, to see if the same error also occurred with them. The system may not be able to list every affected transaction due to lack of space.

Appendix 2: Error message explanation

6. Taxable basis: Taxable basis = Gross amount - VAT amount

The values you indicated in column O (VAT amount) / column N (taxable amount) / column F (gross amount) are not correct. The taxable basis (NET amount) must equal the difference of the gross amount and the VAT amount.

If you receive this error message, we recommend that you review all your transactions, to see if the same error has occurred with them. The system may not be able to list every affected transaction due to lack of space.

7. Taxable basis_reporting: Taxable basis = Gross amount - VAT amount

The values you indicated in column V (VAT amount_reporting) / column U (taxable amount_reporting) / column T (gross amount_reporting) are not correct. The taxable basis (NET amount) must equal the difference of the gross amount and the VAT amount.

If you receive this error message, we recommend that you review all your transactions, to see if the same error has occurred with them. The system may not be able to list every affected transaction due to lack of space.

8. VAT amount_reporting: VAT amount = Taxable basis * VAT rate

The values you indicated in column V (VAT amount_reporting) / column U (taxable amount_reporting) are not correct. You can calculate the VAT amount_reporting using the following formula: Taxable basis_reporting * VAT rate/100; i.e. Column U * Column E/100

If you receive this error message, we recommend that you review all your transactions, to see if the same error has occurred with them. The system may not be able to list every affected transaction due to lack of space.