EU Imports and Cross-Border Sales
– Information for Sellers –
This document provides information on some important issues that may affect you as a seller when you import products into the EU or sell products cross-border within the EU.

The page is divided into four parts:

- General Topics (Customs, Tax, Intellectual Property etc.)
- Marks and Labels
- Environment, Health and Safety
- Product Compliance

This page serves information purposes only and by no means constitutes legal advice and should not be a substitute for advice from legal counsel, tax/customs advisers, etc. It remains your sole responsibility to comply with any EU and EU Member State\(^1\) laws as well as any obligations towards Amazon (in particular those contained in an applicable seller service agreement, such as the Amazon Services Europe Business Solutions Agreement or a Merchants@Amazon Program Agreement, or our International Seller Rules). The below list of EU issues is not exhaustive and the information available at the links provided has not been prepared, reviewed or approved by Amazon in any way and may be incomplete, inaccurate or out-dated.

\(^1\)Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom
**Customs**

When you import goods into the EU, you must comply with all customs laws and regulations in the EU. The EU Customs Union consists of all EU Member States and a number of surrounding countries. You are not authorized to import goods in the name of Amazon or to show Amazon as the declarant, importer of record, or consignee on any customs documentation.

The following links contain useful information on EU customs procedures and duties payable (the first link provides model transactions):

**EU:** [http://ec.europa.eu/ecip/](http://ec.europa.eu/ecip/)

**UK:** [http://www.hmrc.gov.uk/customs/arriving/arrivingnoneu.htm](http://www.hmrc.gov.uk/customs/arriving/arrivingnoneu.htm)


http://www.zoll.de/b0_zoll_und_steuern/a0_zoelle/b0_ersassung_warenverkehr/index.html

**France:** [http://www.douane.gouv.fr/page.asp?id=580](http://www.douane.gouv.fr/page.asp?id=580)

http://www.douane.gouv.fr/menu.asp?id=170

**Spain:** [http://www.plancameral.org/cameral/marcoppx.asp](http://www.plancameral.org/cameral/marcoppx.asp)

**Italy:** [http://www.agenziadogane.it/wps/wcm/connect/Internet/ed/](http://www.agenziadogane.it/wps/wcm/connect/Internet/ed/)

**Taxation**

This section contains some basic information about VAT when you are selling in the EU. For any tax advice, please consult your tax advisor. In this subsection, we will address:

- Value Added Tax / General
- Registering for VAT Number and filing VAT returns
- Registering for VAT in Multiple Countries
- Distance Selling Threshold
- VAT Invoicing
- More Information on Taxation

**EU:** [http://ec.europa.eu/taxation_customs/taxation/vat/index_en.htm](http://ec.europa.eu/taxation_customs/taxation/vat/index_en.htm)

**UK:** [http://www.businesslink.gov.uk/bdotg/action/detail?itemId=1083238557&type=RESOURCES](http://www.businesslink.gov.uk/bdotg/action/detail?itemId=1083238557&type=RESOURCES)


http://www.bundesfinanzministerium.de/nn_298/DE/Wirtschaft___und___Verwaltung/Steuern/Veroeffentlichungen___zu___Steuерarten/Umsatzsteuer/node.html?__nnn=true

**France:** [http://www2.impots.gouv.fr/dresg/gb-accueil.htm](http://www2.impots.gouv.fr/dresg/gb-accueil.htm)

**Spain:** [http://www.aeat.es/AEAT.internet/Inicio_es_ES/Aduanas_e_Impuestos_Especiales/Aduanas_e_Impuestos_Especiales.shtml](http://www.aeat.es/AEAT.internet/Inicio_es_ES/Aduanas_e_Impuestos_Especiales/Aduanas_e_Impuestos_Especiales.shtml)

**Italy:** [http://www.agenziaentrate.gov.it/wps/portal/entrate/home](http://www.agenziaentrate.gov.it/wps/portal/entrate/home)

**Value Added Tax / General**

Value Added Tax (VAT) is a consumption tax and may be assessed on the value added to goods and services in the European Union.

When selling products into the EU or from one EU Member State to another, you should be aware that the tax rate can be different from country to country. If you transfer your own goods from one EU country to another or if FBA transfers your goods from a fulfilment centre into another country where your products were stored, the transfer may also be treated as a transaction subject to VAT. You are responsible for meeting any VAT obligations that apply, including VAT obligations in the Amazon marketplace website locations, the country to which you are delivering or shipping your products, or any other countries.

If you import products into the EU, you may be obliged to pay VAT the moment the goods enter the EU (and in the destination country where you ship the goods). VAT is usually payable in the member state of import by the declarant. You will be liable for the import VAT at the time of delivery of the goods, unless you have entered into an arrangement with your supplier for the import VAT to be included in the price of the goods, and for the supplier to discharge the obligation by making a payment to the relevant tax authority.

If you are a company not established in the EU and ship your products from a non-EU country directly to a customer in an EU country, or you ship your products into an EU fulfilment Centre, please consult your tax advisor to assess import and VAT obligations you may have.

Goods sold for export to customers outside of the EU VAT may not be subject to EU VAT.

**Registering for a VAT Number and filing VAT returns**

When you sell your products in the EU, you may need to charge VAT. You may need to request a VAT registration number, file VAT returns and pay the VAT you collected from your customer to the tax authorities.
In most EU countries, you can register online on the tax authority’s website for the country where you want to register. Most of these websites provide the VAT information in English. The website will usually provide an online form for registering or a PDF form you can download to complete and return by mail. If there is no provision for registering online, you can find out where to go to register for a VAT number. After you have submitted your request for a VAT number, you may also be sent forms to sign and return via regular mail.

Registering for VAT may lead to a number of associated compliance requirements, including the need to file reports and issue VAT invoices.

Registering for VAT in Multiple Countries

Registering for VAT may be required depending on the level of your sales as well as where your inventory is stored. You should consult your tax advisors as to your VAT registration requirements based on your individual seller set up.

When you sell to customers out of your inventory stored in the EU, you probably will be required to file VAT returns in the country from where you ship your products but you may be required to file VAT returns in the country where you ship your products to (when exceeding the threshold for so-called “distance selling”).

Distance Selling Threshold

Distance selling is when you sell goods from one European Union country to customers in another EU country where, generally speaking, these customers are private individuals without undertaking any business activity for VAT purposes.

The “distance selling threshold” is a value established by each country in the EU in Euro or in the local currency. If your sales that you ship from another country into a country are over that country’s threshold, you must VAT register in that country. You are responsible to report, collect, and pay the VAT in that country.

Please note that the distance selling threshold is not a sum total of all your sales across the EU.

Each EU country has a distance selling threshold, and the thresholds vary from country to country. Refer to the tax authority for the country where you want to sell your products to verify the distance selling threshold.

Reporting Obligations

In addition to filing your VAT return, you may have reporting requirements when you ship your products cross-border within the EU (transferring your own goods or sales to buyers). For example, there may be so-called European Sales Listings and Intrastat Listings that you may need to file in the country of dispatch as well as the country of arrival of your product. These listings may include such information as the country you ship your products from, the country you ship your products to and information about your products.

UK: https://www.uktradeinfo.com/index.cfm?task=aboutIntrastat&hasFlashPlayer=true
France: http://www.douane.gouv.fr/page.asp?id=3252
Italy: http://www.intrastat.biz

Vat Invoicing

In many EU countries, customers expect a VAT invoice. VAT laws in the country where the customer is located may require you to provide a VAT invoice, and customers’ expectations usually go beyond the law. In Germany and Italy, for example, customers expect an invoice for high-value items without seller being required to provide one.

More Information on Taxation

In this section, we have provided you with a general overview of VAT. Please see the following links for more information on taxation:

EU: http://ec.europa.eu/taxation_customs/taxation/vat/index_en.htm

UK: http://www.businesslink.gov.uk/bdotg/action/detail?itemid=1083238557&type=RESOURCES
http://www.hmrc.gov.uk/briefs/vat/brief3112.htm
Please consult with your tax advisor for VAT advice

Intellectual Property Rights
You should ensure that you have all intellectual property rights (e.g. patents, trademarks or copyrights) necessary for listing your products in the EU or selling them cross-border within the EU. You may need to have the permission of the brand owner to sell their products in a given EU Member State in order to avoid an infringement of intellectual property rights (e.g. because your licence to the intellectual property is only valid for a particular country). In particular, your products must not be counterfeits or illegal parallel imports.

You should investigate the law governing intellectual property for every country where you want to list your products because your rights in intellectual property may only be valid for a particular country. In addition, you may want to protect your own intellectual property in the EU.

You may find more information at the following links.

UK: http://www.ipo.gov.uk/pro-home.htm
http://www.dpma.de/english/index.html
France: http://www.inpi.fr/fr/-inpi/nos-ressources-documentaires.html
Spain: http://www.mcu.es/propiedadInt/CE/PropiedadIntelectual/Derechos.html
Italy: http://www.ufficiobrevetti.it/

Parallel Importation
Trade mark owners may be able use their trade mark rights to prevent re-sale in the EEA of genuine branded goods sourced from outside the European Economic Area (EEA)\(^2\), even if the non-EEA seller has purchased the goods outside the EEA from an authorised distributor or the trade mark owner.

However, the trade mark owner’s rights may generally be “exhausted” (i.e. the trade mark owner can no longer rely on its trade mark rights) in respect of goods placed within the EEA by the trade mark owner or with the trade mark owner’s “consent”. The “consent” must in principle relate to each individual product imported and sold in the EEA. Trade mark rights may therefore generally not be exhausted simply by the proprietor having consented to the sale of other, identical branded goods within the EEA.

Even when the goods have been placed in the EEA by the trade mark owner or with the trade mark owner’s consent, under certain circumstances the trade mark owner may have “legitimate reasons” for objecting to the re-sale of the branded goods.

Situations which may qualify as “legitimate reasons” include, but may not be limited to:
- the branded goods have been altered by the reseller;
- the branded goods have been repackaged by the reseller; or
- the reseller’s advertising of the goods in some way denigrates the goods or the trade mark.

Whether trade mark owners may use their trade mark rights to prevent re-sale in the EEA depends on the specific circumstances of each case and we strongly recommend that you consult legal counsel to determine whether your products may be legitimately sold in the EEA.

Copyright Levies
You may be required to report and remit copyright levies on certain reprographic devices (such as copiers, MP3 players or DVD recorders) and blank media (such as blank DVDs or memory cards) in the EU Member States in which you sell your products. The laws and the levy rates vary from country to country. More information is available at the following links.

Germany: https://www.gema.de/zeugnisse
France: http://www.copiefrance.fr/ll_supports.htm
Spain: http://www.sgae.es/
Italy: http://www.siae.it

\(^2\)The EEA consists of the 27 EU Member States (see footnote 1) plus Iceland, Liechtenstein and Norway.
Export Controls

Your products may be subject to export controls in the country from where they are dispatched (for example, “dual-use” items that may have both commercial and military applications, such as certain products with encryption functionality).

**US:** [http://www.bis.doc.gov/licensing/exportingbasics.htm](http://www.bis.doc.gov/licensing/exportingbasics.htm)

**EU:** [ec.europa.eu/trade/creating-opportunities/trade-topics/dual-use/](http://ec.europa.eu/trade/creating-opportunities/trade-topics/dual-use/)

**MARKS AND LABELS**

- “CE” Marking
- Other EU Marks and Labels

**“CE” Marking**

The “CE” mark is a mandatory conformance mark on many products (e.g. low voltage equipment, medical devices, toys, personal protective equipment, etc.). By attaching the “CE” marking the manufacturer declares that the product is in conformity with the requirements of the applicable EU directives. More information is available at the following links.


**France:** [http://www.economie.gouv.fr/directions_services/dgccrf/documentation/fiches_pratiques/fiches/etiquetage_alimentaire.htm](http://www.economie.gouv.fr/directions_services/dgccrf/documentation/fiches_pratiques/fiches/etiquetage_alimentaire.htm)

**Other EU Marks and Labels**

There are many other marks and labels in the EU (e.g. for textiles, products in contact with food, recycling) which you may be required to display on your products and/or packaging. Often product labelling is required to be in the language of the EU Member State where the product is sold. The following links provide you with helpful information on mandatory and voluntary marks and labels in the EU:


**France:** [http://www.economie.gouv.fr/directions_services/dgccrf/documentation/fiches_pratiques/fiches/etiquetage_alimentaire.htm](http://www.economie.gouv.fr/directions_services/dgccrf/documentation/fiches_pratiques/fiches/etiquetage_alimentaire.htm)

**ENVIRONMENT, HEALTH & SAFETY**

- Chemicals – REACH / CLP
- Electrical and Electronical Equipment – WEEE / RoHS
- Batteries
- Packaging and Packaging Waste

**Chemicals – REACH / CLP**

REACH is the EU regulation on chemicals and their safe use. It deals with the Registration, Evaluation, Authorisation and Restriction of Chemical substances. Under the REACH regulation, one of the things a manufacturer and importer may be required to do is to gather certain information on the properties of the chemical substances in their products, and to register the information in a central database run by the European Chemicals Agency (ECHA).

In addition to REACH, the Regulation for Classification, Labelling and Packaging of Substances and Mixtures (CLP Regulation) may apply to your products. The CLP Regulation incorporates the classification criteria and labelling rules agreed at UN level, the so-called Globally Harmonised System of Classification and Labelling of Chemicals (GHS). GHS is based on the principle that the same hazards should be described and labelled in the same way all around the world.

**EU:** [http://ec.europa.eu/environment/chemicals/reach/reach_intro.htm](http://ec.europa.eu/environment/chemicals/reach/reach_intro.htm)
EU Imports and Cross Border Sales Information Document

http://ec.europa.eu/environment/chemicals/ghs/index_en.htm
Germany: http://www.umweltbundesamt.de/chemikalien-e/index.htm
Spain: http://www.portalreach.info/
Italy: http://www.minambiente.it/home_it/menu.html?mp=/menu/menu_attivita/&m=REACH.html&lang=it

Electrical and Electronical Equipment – WEEE / RoHS

If you are selling electrical or electronic equipment, you may be subject to the EU legislation concerning Restrictions of the use of Hazardous Substances (RoHS) and/or the collection and recycling of Waste Electrical and Electronic Equipment (WEEE).

Some requirements of the WEEE regulations which you may be subject to:

- Display the “crossed-out wheeled bin” symbol on your products. The symbol indicates that the product should not be disposed of as normal waste, but rather in specific recycling centres.
- Join an authorised WEEE collection and recycling scheme in any EU Member State in which you sell applicable products.

EU: http://ec.europa.eu/environment/waste/weee/index_en.htm
Germany: http://de.wikipedia.org/wiki/Elektro_und_Elektronikger%C3%A4tegesetz
Spain: http://www.mityc.es/industria/RAEE/Paginas/Index.aspx
Italy: http://www.cdcraee.it/GetHome_pub_do

Batteries

If you sell batteries or products with batteries incorporated within, you may be subject to the Battery Directive. The Battery Directive imposes specific obligations on producers and distributors of batteries. Some requirements of this regulations which you maybe be subject to:

- Display the “crossed-out wheeled bin” symbol on your batteries. The symbol indicates that the battery should not be disposed of as normal waste, but rather in specific recycling centres.
- Join an authorised battery collection and recycling scheme in any EU Member State in which you sell your batteries.

For more information, visit the following websites

EU: http://ec.europa.eu/environment/waste/batteries/index.htm
Germany: http://www.umweltbundesamt.de/abfallwirtschaft/battg/index.htm
Spain: http://www.mityc.es/industria/pilas/legislacion/Paginas/obligaciones.aspx
Italy: http://www.minambiente.it

Packaging and Packaging Waste

Packaged products you sell in the EU must comply with the EU Packaging and Packaging Waste regulations. Some requirements of this regulations which you may be subject to:

- Join an authorised packaging collection and recycling scheme in any EU Member State in which you sell your products.
- Display recycling symbols on your packaging (e.g. the “Green Dot” symbol).

For more information, visit the following websites:

EU: http://ec.europa.eu/environment/waste/packaging/index_en.htm
Germany: http://www.umweltbundesamt.de/abfallwirtschaft-e/index.htm
Italy: http://www.minambiente.it

PRODUCT COMPLIANCE

- General Product Safety
- Plugs and Voltage
- DVDs, Blu-ray Discs and Video Games
- Toys
- Medical Devices
- Pharmaceuticals and Cosmetics
- Food
General Product Safety

The EU has specific regulations governing the safety of certain categories of products. If your product does not fall within one of these specific safety regulations it may still be subject to the EU General Product Safety Directive which imposes a general safety requirement on any product sold within the EU that is intended for consumers or likely to be used by them. For more information please see the following links.


**UK:** [http://www.businesslink.gov.uk/bdotg/action/layer?r.s=m&l1=1073858799&n.lc=en&r.n.I3=1074465347&r.I2=1074402480&topicId=1074465347&r.I=1074469539&r.t=RESOURCES](http://www.businesslink.gov.uk/bdotg/action/layer?r.s=m&l1=1073858799&n.lc=en&r.n.I3=1074465347&r.I2=1074402480&topicId=1074465347&r.I=1074469539&r.t=RESOURCES)

**Germany:** [http://www.baua.de/de/Geraete-und-Produktsicherheit/Geraete-und-Produktsicherheit.html](http://www.baua.de/de/Geraete-und-Produktsicherheit/Geraete-und-Produktsicherheit.html)

**France:** [http://www.industrie.gouv.fr/pratique/qualite/direct/direct-41.htm](http://www.industrie.gouv.fr/pratique/qualite/direct/direct-41.htm)

**Spain:** [http://www.consumo-inc.es/Seguridad/home.htm](http://www.consumo-inc.es/Seguridad/home.htm)

**Italy:** [http://www.sviluppoeconomico.gov.it/](http://www.sviluppoeconomico.gov.it/)

Plugs and Voltage

Countries in the EU use different types of plugs (e.g. the UK 3-pin rectangular plug and the continental European 2-pin round plug). In addition, products you import into the EU might work on a different voltage than in the EU. Please ensure that you comply with the regulations on plugs and voltage in any EU Member State in which you list your products. In particular, your customers should be able to safely use your products.

**EU:** [http://electricaloutlet.org/electricaloutlettable](http://electricaloutlet.org/electricaloutlettable)

**UK:** [http://www.bis.gov.uk/files/file38628.pdf](http://www.bis.gov.uk/files/file38628.pdf)

**France:** [http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=4E3DD8834D0274B90962FDC1C81606B.tpdj013v_2?cidTexte=JORFTEXT000023619533&dateTexte=&oldAction=rechJ0&categorieLien=id](http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=4E3DD8834D0274B90962FDC1C81606B.tpdj013v_2?cidTexte=JORFTEXT000023619533&dateTexte=&oldAction=rechJ0&categorieLien=id)


**Italy:** [http://www.sviluppoeconomico.gov.it/](http://www.sviluppoeconomico.gov.it/)

DVDs, Blu-ray Discs and Video Games

EU Member States may have mandatory age requirements for DVDs, Blu-ray discs and video games where you list your products (e.g. BBFC/PEGI in the UK and FSK/USK in Germany). You should also make sure that your DVDs and Blu-ray discs have the correct region code for the Member States in which you list your products. More information is available at the following links.


**UK:** [http://www.bis.gov.uk/files/file11286.pdf](http://www.bis.gov.uk/files/file11286.pdf)

**Germany:** [http://www.spio.de/index.asp?SeitId=2&Suchbegriff0=FSK&AnzahlSuchworte=1](http://www.spio.de/index.asp?SeitId=2&Suchbegriff0=FSK&AnzahlSuchworte=1)

**France:** [http://www.cnc.fr/web/fr/activite-de-la-commission-de-classification](http://www.cnc.fr/web/fr/activite-de-la-commission-de-classification)


**Italy:** [http://www.anica.it](http://www.anica.it)

**Toys**

The EU Toys Safety Directive requires, among others things, that it must be possible to use a toy without any danger to one’s health or safety during the toy’s foreseeable and normal period of use. You may also be required to place warnings on the products that specify the appropriate conditions and limitations of use. For more information, visit the following websites:


**Spain:** [http://www.aefj.es/aefj/](http://www.aefj.es/aefj/)

Medical Devices

Medical devices range from simple products like bandages to the most sophisticated life-supporting products. If your product is considered a medical device, you may be subject to the EU Medical Devices Directive. The Directive requires, among other things, that medical devices shall not compromise the safety and health of patients, or users and other persons when properly implanted, maintained and used.

UK: http://www.businesslink.gov.uk/bdotg/action/detail?itemId=1077966541&type=RESOURCES
Germany: http://www.bfarm.de/DE/BfArM/BfArM-node.html
France: http://www.afssaps.fr/?UserSpace=default
Italy: http://www.salute.gov.it/dispositivi/paginainternasf.jsp?id=1058

Pharmaceuticals and Cosmetics

Pharmaceuticals and cosmetics are subject to various regulations in the EU, including special labelling and packaging requirements. The regulations are only partially harmonised. For example, a product may be sold over-the-counter in some EU Member States, while in others it may only be legally sold in pharmacies. For more information see the following links:

http://ec.europa.eu/food/international/trade/index_en.htm
UK: http://www.food.gov.uk/
Germany: http://www.bmelv.de/EN/Food/food_node.html;jsessionid=B323B68A4B03103569BD88856049AB8B.2_cid154
http://www.bll.de/themen/kennzeichnung/kennzeichnung.html
Spain: http://www.alimentacion.es/es/
France: http://www.anses.fr/

France: http://www.afssaps.fr/?UserSpace=default
Spain: http://www.msc.es/organization/sns/planCalidadSNS/home.htm
Italy: http://www.salute.gov.it/dispositivi/paginainternasf.jsp?id=1058

Food

Food and food products are subject to many regulations in the EU. EU food regulations in particular aim at establishing and controlling high quality standards for food and food product hygiene, animal health and welfare, plant health and preventing the risk of contamination from external substances.

EU food regulations include, among many other things, the following:

- Specifying rules on appropriate labelling for food products. Often product labelling is required to be in the language of the EU Member State where the product is sold.
- Establishing mandatory refund and recycling schemes for beverage packaging in several EU member states.

You find more information at the following links.

http://ec.europa.eu/food/international/trade/index_en.htm
UK: http://www.food.gov.uk/
Germany: http://www.bmelv.de/EN/Food/food_node.html;jsessionid=B323B68A4B03103569BD88856049AB8B.2_cid154
http://www.bll.de/themen/kennzeichnung/kennzeichnung.html
Spain: http://www.alimentacion.es/es/
France: http://www.anses.fr/

Disclaimer: Please obtain expert advice (e.g. from legal counsel, tax/customs advisers, etc.) before listing any product on one of Amazon’s EU marketplace platforms or selling any product cross-border within the EU. This page by no means constitutes or substitutes for such expert advice. You should not rely on the information provided in this page, which may be incomplete, inaccurate or outdated. It remains your sole responsibility to comply with any EU and EU Member State laws as well as any obligations towards Amazon.