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VAT in the Digital Age Platform Economy implementation

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TIMELINE

VAT in the Digital Age (ViDA)

01

IMMEDIATELY ON ENTRY INTO FORCE OF VIDA PACKAGE

Member States can introduce obligatory e-invoicing under certain conditions

Improvements to Member States' controls of the Import One-Stop-Shop (IOSS)

02

FROM 1 JANUARY 2027

Small clarifications impacting those using the One-Stop Shop schemes (OSS and IOSS).

03

FROM 1 JULY 2028

Deemed supplier measure for short-term accommodation rental and passenger transport platforms (Member States can delay implementation until 1 January 2030.)

Single VAT Registration elements come into effect:

- Extension of the OSS schemes
- Mandatory reverse charge for non-identified suppliers

04

FROM 1 JULY 2030

Digital Reporting Requirements measures coming into effect – main impact on businesses making cross border B2B supplies.

05

BY 1 JANUARY 2035

Deadline for aligning domestic digital real-time transaction-based reporting obligations with the EU system.



Platform Economy – costs & benefits

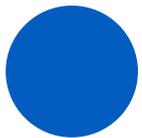
Marginal **implementation costs** of deemed supplier provision for accommodation and transport platforms, offset by streamlining and clarifications



Up to **EUR 66 billion** net benefits



EUR 24 billion to EUR 66 billion additional VAT revenue (2023-2032)



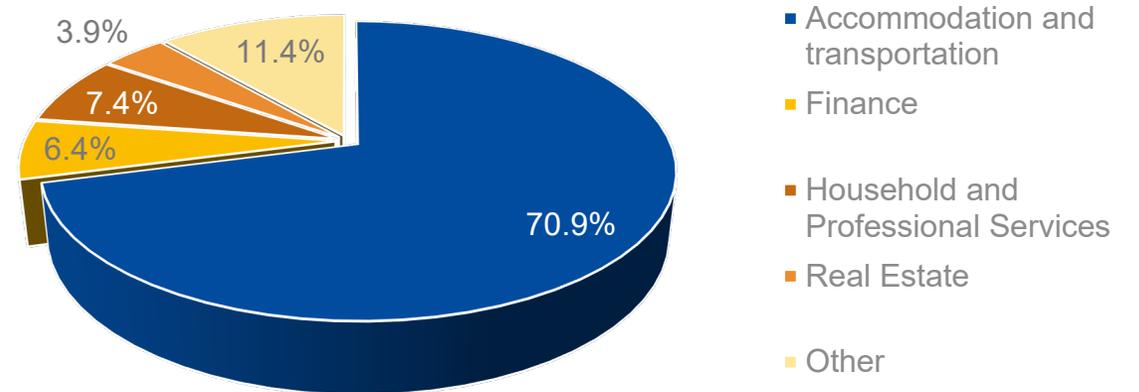
EUR 480 million savings in administrative costs resulting from streamlining and clarifications



Deemed supplier provision will **not impact the underlying suppliers**, but the platforms who will account for VAT

Scale of platform economy* operation, by sectors (EU27 ecosystem value, EUR billion, 2019)

* without e-commerce for which OSS and IOSS are in place



Platforms – What does the proposal entail?

- Introduction of deemed supplier (DS) for short-term accommodation and passenger transport
- Put simply:
 - where the underlying supplier does not charge VAT, the platform will charge it.
 - in passenger transport and short-term accommodation rental sectors
 - similar in spirit to the Deemed Supplier regime for e-commerce
 - Introduced in order to deal with inequalities in those sectors between traditional and platform suppliers

Platforms – What does the proposal entail?

- Clarify treatment of short-term accommodation rental (STAR)
 - Assimilation to hotel sector when it concerns uninterrupted rental of accommodation to the same person for maximum 30 nights
 - Subject to criteria, conditions and limitations laid down by Member States
 - MS shall inform the VAT Committee thereof before 1 July 2027
 - Commission shall publish this information by 31 December 2027
 - the VAT exemption for immovable renting does not apply
- Only for passenger transport services covering two places in the EU

Deemed supplier (1)

Article 28a of the VAT Directive is the basis of the deemed supplier model.

- This says that where a platform facilitates a supply by someone not charging VAT (for example, SME or natural person) then it is deemed to have received and supplied the service itself.
- Therefore there are two supplies, an exempt supply from the underlying supplier to the platform, and a taxable supply from the platform to the customer.
- Where the platform is the deemed supplier, that has no impact on the right of deduction of the platform
- It follows the principle of the deemed supplier measure for e-commerce.
- Obligatory scheme

Deemed supplier (2)

- Platform has the burden of proof (validating the ID- number for VAT purposes)
- MSs can exclude the DS regime to apply when underlying supplier is SME
 - They have to inform underlying supplier how they can prove this to the platform
 - They have to inform the VAT Committee
- The tour operator margin scheme does not apply for the supplies made by the platform acting as deemed supplier in these two sectors

Deemed supplier and use SME scheme

- Platforms:
 - like any business, are allowed to use the SME scheme, if their turnover is below the limit.
 - If they are using the scheme, they are still the deemed supplier, they simply do not charge VAT on the supply.
- Underlying providers (hosts/drivers)
 - will also continue to be eligible to use the scheme, but any sales via a platform will in principle have VAT on them, charged and collected by the platform.
 - the deemed supplier regime does not mean that hosts/drivers lose the ability to use the SME scheme
 - But when they supply to the platform, this is included in their turnover for calculating the threshold for the use of the SME scheme

Other elements

- Clarified that the facilitation service provided by the platform follows the same place of supply as the underlying service.
- Obligation for platforms that facilitate STAR and passenger transport services within the EU and not covered by the DS provision to keep records of these supplies both B2B and B2C
 - These records shall be made available electronically upon request
 - MSs may continue to request these records regularly or systematically until automated access will be available
 - to be kept for 10 years

Ongoing activities

- Fiscalis workshop Madrid 17-18 September 2025
- Collect inputs from Member States and businesses
- Preparing Explanatory notes (EN) and Guidelines
 - planned publication Q1 2027
 - need to ensure common understanding of concepts

Ongoing activities

- Topics that will be covered in these EN and guidelines
 - good understanding of how the new system works and its limitations
 - interaction with SME scheme and with TOMS (tour operators margin scheme)
 - treatment of chain transactions
 - interaction with other provisions of the EU VAT system
 - ✓ place of supply rules, concept of ancillary services, treatment of discounts, bad debt reliefs, facilitation fee, ...

ViDA implementation on Commission webpage

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Latest news

Background

Real-time digital reporting

Updated rules for the platform economy

Single VAT registration

Latest news

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OCT

2025

[Implementation Dialogue](#)

On Tuesday 28 October, Commissioner Wopke Hoekstra hosted a strategic dialogue on the VAT in the Digital Age (ViDA) package.

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SEP

2025

[Implementation Strategy](#)

This implementation strategy sets out the actions that the Commission will deploy to support businesses and Member States with the implementation of the VAT in the Digital Age (ViDA) package.

11

MAR

2025

[Adoption of the VAT in the Digital Age package](#)

The VAT in the Digital Age (ViDA) package has been adopted on 11 March 2025 following reconsultation of the European Parliament and will be rolled out progressively until January 2035.



Thank You

Q&A

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