eCommerce: OSS/IOSS Schemes – Basics (OSS/IOSS Basics)

**Leading for results.
Learning for purpose.**

The easy-to-use eLearning course **eCommerce: OSS/IOSS Schemes – Basics** is based on the *VAT eCommerce package* and produced by the European Commission Directorate General for Taxation and Customs (TAXUD) under the the *FISCALIS* Programme.

Scope

This course is part of the VAT e-Commerce e-Learning programme and guides you through the 3 schemes of OSS (the Union Scheme, the Non-Union Scheme and the Import Scheme).

Upon completion of the course, you will be able to confidently work with the OSS-IOSS general process and sub-processes from the perspective of different stakeholders (Economic operators and Customs and Tax administrations).

Audience

Economic operators using OSS and IOSS and Customs officers from Tax National Authorities in the EU.

Learning Outcomes

By the end of this course, you will be able to:

- Understand the main functions of 3 OSS schemes: Union, Non-Union and Import (IOSS),

- Understand the general OSS/IOSS processes and sub-processes from the perspective of different stakeholders, and the traders' interaction with Customs and Tax administrations.

- Explain the general functionalities of OSS/IOSS

- Appreciate the benefits of using the OSS/IOSS schemes

To benefit fully from the course and to achieve the learning outcomes, it is recommended to integrate it in your own training programme and develop a blended learning strategy.

Taxation and Customs Union

Features

- The course is designed to be flexible and personalised. Users may start, pause and resume the course where they left off, at their convenience.

- Real-life case stories help students apply their theoretical knowledge and course assessment questions help evaluate their understanding of the material.

- In addition to the menu, a course map allows users to quickly access the main chapters of the course. The course map is conveniently placed in the vertical toolbar located on the right side.

- A course summary of the most relevant information is available in a printable format. It's also possible to print any course screen for future reference.
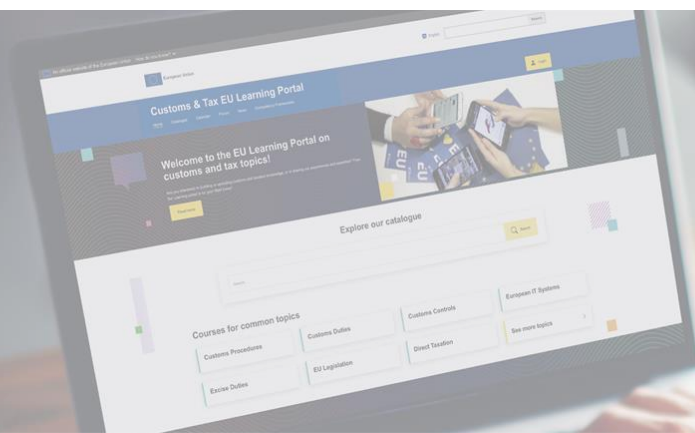
Course duration

The course takes around 50 minutes to complete.

Available languages

The course is available in English. However, consult Customs and Tax EU Learning Portal for the availability of further EU language versions.

Let's get started!

- The eLearning module is publicly available and accessible via Customs and Tax EU Learning portal for direct view

- Registered users can download the course

- Troubleshoot technical issues and get help by clicking on "FAQ" or "Support"

Find out more

Visit the Customs and Tax EU Learning Portal (europa.eu)

Contact DG TAXUD/E3 Management of Programmes & EU training
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