PRACTICAL GUIDE 2026-2027



Starting out in e-commerce

Step by step, with the real problems following the customs changes: the €3 duty, the €2 fee and what is coming in 2028.

Tax · Customs · Legal · Profitability

JANUAR Associats Tax Legal

Specialists in e-commerce tax and customs

Serving clients throughout Spain · International ETL Global network

BEFORE YOU START

This guide at a glance

Selling online is still a great opportunity, but **the rules changed in 2026**. The well-known trick of selling cheap products shipped straight from China in parcels under €150 to avoid customs charges **no longer works**: since July every parcel pays customs duty and, since November, a handling fee on top.

This guide is written for anyone who wants to get started. You don't need to know anything about tax: we explain every step, the most common questions and, above all, **the real problems you will face and how to avoid them**.

€3	€2	€10,000	2028
duty per item category on parcels ≤ €150	handling fee per item category, non-refundable	sales to other EU countries: OSS threshold	the seller becomes liable for import VAT

YOUR 8-STEP ROADMAP



KEY POINT · **How to read this guide**

If you are short of time, start with **the 11 real problems** (chapter 2), **the solutions** (chapter 3) and **who pays customs charges and taxes** (chapter 4). Then follow the 8 steps in order and finish with the final checklist.

JANUAR CAN HELP · **A guide written by specialists**

It was prepared by the team at **Januar Associats Tax Legal**, a firm of advisers specialising in e-commerce tax and customs. Reading it will help you understand the landscape; **putting yourself in the hands of specialists** will save you the mistakes that cost money. We work with online shops **all over Spain**.

CHAPTER 1

What has changed and why it affects you

Over five years the European Union has closed, one by one, the advantages that small parcels from outside Europe used to enjoy. The stated aim is to create a level playing field between European shops and foreign platforms, and to improve product safety controls.



Date	What changed	What it means for you
1 July 2021	The VAT exemption for parcels under €22 is abolished. The OSS and IOSS One-Stop Shops are introduced.	Everything entering the EU pays VAT, even if it costs €1.
1 July 2026	The €150 customs duty exemption is abolished. Flat-rate duty of **€3 per item category** until July 2028.	A parcel with 2 different types of product pays €6, plus VAT.
1 November 2026	New **handling fee of €2 per item category**, non-refundable. **Product identifiers** must be declared.	That makes €5 per category. Your supplier must give you reliable product codes.
1 July 2028	End of the flat-rate duty: standard customs duties return. **The seller becomes liable for import VAT**. EU Customs Data Hub.	The "customer pays at customs" model disappears. Design your business with this in mind now.

WATCH OUT · The €150 rule is dead

For years the advice was to sell products under €150 so they would enter duty-free with a simple procedure. Today the opposite is true: **the cheaper the product, the more the duty and the fee weigh in proportion**. On a €5 item the surcharges exceed the price of the item itself.

CHAPTER 2

The 11 real problems of e-commerce today

These are the problems we see most often in shops that are just starting out. Hardly any of them is "not paying tax": most arise from **not knowing who pays what** on each sale, and finding out when the customer is already upset.

Problem	How to avoid it
1. Cheap is no longer cheap €3 duty + €2 fee per category, plus VAT. On products under €20 the extra cost exceeds 40%.	Work out the real cost of each product (step 2). Raise the average order value with bundles, or drop the products that cannot absorb it.
2. The customer pays the courier and refuses the parcel If you do not collect the VAT and duties yourself, the carrier asks the customer for them before delivery.	Use IOSS (≤ €150) or delivery with duties paid (DDP). Otherwise, warn the customer very clearly before payment.
3. Returns that cost money Duty and the fee **are not refunded** even if the customer returns the product, unless it is defective.	A realistic returns policy, very accurate product pages and quality suppliers.
4. Tricks that no longer work Grouping individual sales into one shipment to pay less, or selling from a customs warehouse without clearing the goods: Customs treats this as abuse.	Design your logistics without shortcuts. Consolidation is only legitimate when it reflects a genuine shipment.
5. More data and more checks Tariff code, origin, real value and product identifiers. The Commission estimates that more than 65% of parcels were declared below their value.	Require complete data from your supplier in writing. Never accept "declaring less" or "marking it as a gift".
6. Non-compliant or dangerous products The European Consumer Centres find dropshipped products containing banned substances, dangerous electrical goods or items that differ from the advertising.	You are liable to the customer even if someone else ships it. Ask for CE certificates, an EU responsible person and samples.
7. Delivery times of 3-4 weeks Slow shipping from Asia kills conversion and drives up returns and complaints.	Suppliers with a warehouse in the EU (2-5 days) or your own stock in Spain.
8. Competitors are adapting too The big Asian platforms are moving stock into European warehouses to avoid the per-parcel charges.	Compete on niche, service, speed and trust, not just on price.
9. Additional national charges Some countries add their own charges: France has applied €2 per small parcel since March 2026 and Italy is planning a further levy per shipment.	Check each country before enabling it in your shop.

	Problem	How to avoid it
	10. Taxes in several countries Selling to other EU countries above €10,000 a year, or holding stock in Amazon warehouses in Germany or France, obliges you to charge their VAT and sometimes to register there.	Monitor the threshold every month, use the OSS One-Stop Shop and review the marketplaces' logistics settings.
	11. What is coming in 2028 Standard customs duties, a customs data hub and the seller as the party liable for import VAT.	If you are starting now, choose a model in which you control the import.

KEY POINT · **What is already happening in the market**

When France introduced its €2 charge per small parcel in March 2026, clearances of low-value parcels at Paris-Charles de Gaulle airport fell by around 92%, according to industry data.

The big Asian sellers are replacing individual shipments with **stock in European warehouses**. The message for newcomers is clear: the future of profitable e-commerce lies in keeping goods close to the customer.

CHAPTER 3

How to stay profitable: the solutions that work

The shops that are protecting their margins have done three things: **stopped sending cheap single items from outside the EU**, **charged the customer the final price with no surprises** and **moved their stock closer to the customer**. The map ranks the solutions by impact and effort (an indicative assessment).



TIP · The question that changes everything

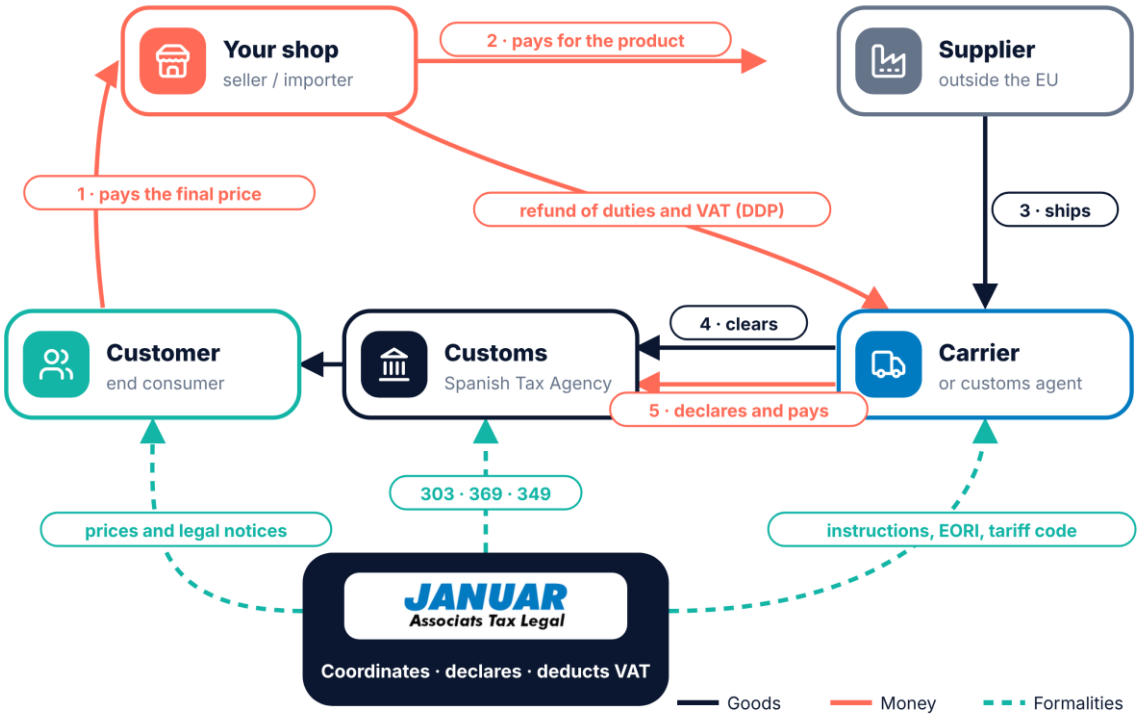
Before adding a product to your shop, ask yourself: **is it still profitable once I add shipping, duty, the fee, VAT, payment charges and one return in ten?** If the answer is no, it is not a product: it is a loss.

Solution	What it involves	When it makes sense
All-inclusive price (IOSS or DDP)	You charge the customer's national VAT on your website and absorb the duty and the fee. The parcel arrives with nothing extra to pay.	Whenever you sell to European consumers from outside the EU.
Bundles and a higher average order	Because the charge is per category, an order with 3 units of the same product pays the same as an order with 1.	Cheap products bought in quantity or that complement each other.
Suppliers with an EU warehouse	Your supplier has already imported the goods: no customs for you, delivery in 2-5 days.	To start with little capital and no customs risk.
Bulk imports and your own stock	One clearance for the whole batch, deductible VAT, fast shipping and quality control.	Once you know what sells.
Own brand and niche	Differentiated products with enough margin to absorb logistics costs.	To escape the price war.
Customs warehouse	Store goods without paying duty until they are sold. Note: goods must be cleared before being sold to consumers; the Commission plans a reduced fee from 2028.	High volumes and expert customs advice.

CHAPTER 4

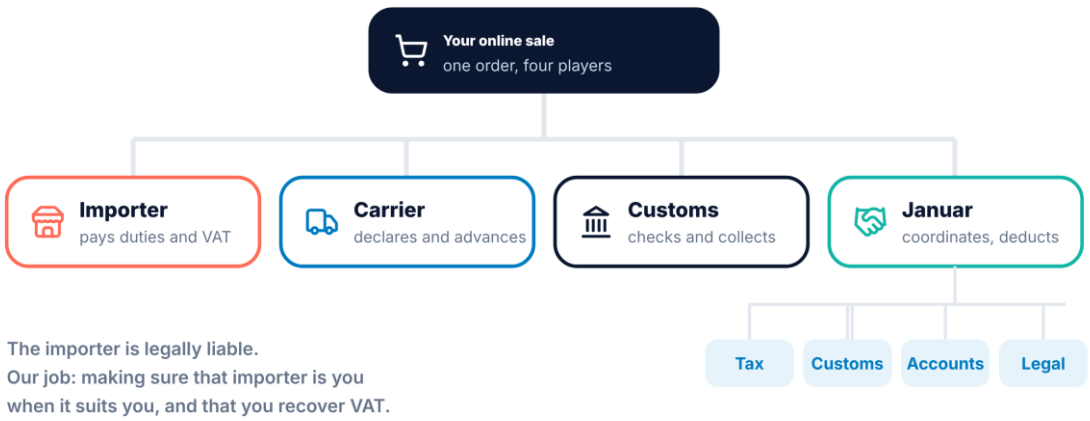
Who pays customs charges and taxes? And who takes care of it?

It is the question we are asked most and the one that causes most problems. The short answer: **customs duty, the handling fee and import VAT are always paid by whoever is recorded as the importer**, the carrier advances them at customs, and **your adviser makes sure that importer is you when it suits you, that you do not overpay and that you recover the VAT**.



The diagram shows the journey of a sale shipped from outside the EU: money (in coral), goods (in dark blue) and formalities (in green), with your adviser at the centre of it all.

Organisation chart of a sale: who does what



The four players you need to know

	Who they are	What they actually do
	Importer	The party legally liable for customs duty and import VAT. It can be your shop or your customer, depending on how you organise the sale. This is the most important decision.
	Carrier or customs agent	Files the declaration (DUA or H7) as the importer's representative, advances the money at customs and then charges it to you or to the customer, plus a handling charge.
	Customs (Spanish Tax Agency)	Checks value, tariff code and origin, collects duty, the fee and VAT, and releases the goods.
	Your adviser	Decides the model with you, instructs the carrier, reviews each DUA, records it in the books, deducts the VAT and files your returns (303, 369, 349, income tax).

Each cost: who pays it and what we do

Item	Who pays it	Who handles it	What Januar does
Import VAT	The importer. With IOSS there is none (you charge it on the sale)	Carrier or agent, at clearance	We check the DUA is in your name, record it and **deduct that VAT** in your 303
Customs duty (€3 per category, or the rate for its tariff code if > €150)	The importer or the designated declarant	Carrier or agent	We review tariff code and origin so that **you do not overpay** and build it into your price
Handling fee (€2 per category)	Together with the duty; not refunded	Carrier or agent	We build it into your costs and your returns policy
Carrier's handling charges	Whoever contracts the service: you (DDP) or the customer (DAP)	Carrier	We review their invoices; if they are in your name, **their VAT is deductible too**
VAT on your sales	Your customer, included in the price	You pay it over to the tax authorities	We file your **303, 369 OSS and 369 IOSS** returns on time
Tax on profits	Your shop	You	We prepare **corporate income tax (200/202)** or **personal income tax (IRPF, 130/100)** and plan ahead

Three ways to organise a sale from outside the EU

	DAP: the customer imports	DDP: your shop imports	IOSS (parcels ≤ €150)
Who is the importer	Your customer	Your shop	VAT-exempt import; duty and fee paid by the declarant

	DAP: the customer imports	DDP: your shop imports	IOSS (parcels ≤ €150)
Who pays at customs	The customer, to the carrier, before receiving the parcel	You, through the carrier	You (duty and fee); you collected the VAT on your website
Is import VAT recovered?	No: it is a cost for the customer	**Yes**, in your 303	There is no import VAT
Customer experience	Poor: surprise charges, refused parcels	Good	Good
Januar's role	We warn you of the risk and draft the notice to the customer	EORI, instructions to the agent, review and booking of the DUA, VAT deduction	IOSS registration (035), monthly returns (369) and reconciliation

Quick comparison (indicative assessment: more dots is better)

	DAP	DDP	IOSS
Customer experience	●○○	●●●	●●●
You recover the VAT or never bear it	●○○	●●●	●●●
Control of the process	●○○	●●●	●●○
Ease of management for you	●●●	●○○	●●○
Conversion and fewer returns	●○○	●●●	●●●

Three things to be clear about

- **The DUA is the key document.** Without a DUA in your shop's name you cannot deduct the VAT paid at customs, even if you paid it yourself.
- **The carrier is not your adviser.** It declares on the basis of the data you or your supplier provide and charges for handling. If the tariff code, the value or the importer are wrong, the importer is liable.
- **From 2028 the seller will be liable for import VAT.** Getting it right now saves you having to rebuild your whole model later.

JANUAR CAN HELP · We take care of the coordination
We talk to your carrier or customs agent, give them the right instructions (importer, EORI, value, tariff code, IOSS), review every customs declaration, record it in your books and recover the VAT you are entitled to. **You focus on selling; we make sure every euro of customs charges and tax is correctly paid and, where possible, recovered.**

CHAPTER 5

Step-by-step guide to getting started

Follow the steps in order. Each one covers what to do, the most common question and the mistake we see most often.

STEP 1

Choose your business model

What shapes your taxes most is not what you sell, but where you ship it from

Model	How it works	Difficulty	Ideal for
Your own stock in Spain	You buy, store and ship (yourself or through a logistics provider).	Medium	Those who know their product and want to control quality and lead times
Dropshipping with an EU supplier	Your European supplier ships directly to the customer.	Low	Starting with little capital
Dropshipping from outside the EU	A supplier in China, the US, etc. ships to the customer.	High	Only with IOSS or DDP and a good margin
Marketplaces (Amazon, Etsy…)	You sell within the platform.	Medium	Getting traffic from day one

COMMON QUESTION · Is dropshipping legal in Spain?

Yes, it is entirely legal. But you are **the seller for all purposes**: you are responsible for quality, warranty, delivery times and customer information, even if someone else ships the product.

WATCH OUT · Starting in too many countries at once

Opening your shop to all of Europe and beyond from day one multiplies taxes, languages and returns. **Start with Spain**, validate, and expand one country at a time.

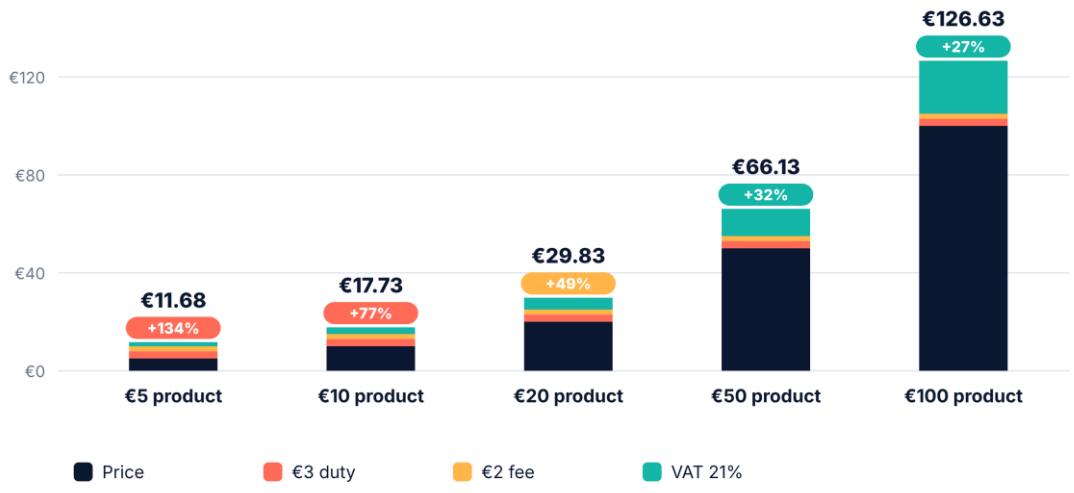
STEP 2

Work out the real numbers

The cost delivered to the customer's door decides whether your business lives or dies

The **landed cost** is everything you pay until the product reaches the customer. For a parcel of up to €150 shipped from outside the EU:

Item	€20 product (example)	Note
Supplier price	€20.00	Excluding shipping
Flat-rate duty	€3.00	Per item category
Handling fee	€2.00	Per category, non-refundable
VAT 21%	€4.83	On product + duty (approx.)
Subtotal before shipping	**€29.83**	**+49% on the price**
Shipping and carrier handling	Variable	Ask for a fixed rate
Payment and platform fees	2-15%	Depending on gateway or marketplace
Provision for returns	5-10%	Depending on category



The chart shows what the customer pays for a single product shipped from outside the EU, excluding shipping. ***Below €20 the surcharges eat up the margin****.*

COMMON QUESTION · Is the €3 duty per parcel or per product?

Per **item category**: products with the same tariff code, description and origin. Five identical T-shirts are one category (€3); a T-shirt and a watch are two (€6).

STEP 3

Choose your legal form

Sole trader to test the waters; a company if you will import or sell in several countries

	Sole trader (autónomo)	Limited company (SL)
Setting up	Quick and cheap	Notary and Companies Register
Liability	With your personal assets	Limited to the company
Tax on profits	Progressive personal income tax (IRPF)	Corporate income tax (25% standard rate, reduced rates for small and new companies)
VAT on retail sales	**Equivalence surcharge** (recargo de equivalencia) mandatory	General scheme: you deduct VAT
Image with banks and suppliers	Lower	Higher

WATCH OUT · The equivalence surcharge trap

If you are a sole trader selling at retail without transforming the product, you pay your suppliers and customs the VAT **plus a 5.2% surcharge**, and **you cannot deduct it**. It also fits badly with imports and sales to other countries. For a business that imports regularly, a company is usually the better option.

JANUAR CAN HELP · We choose the structure with you

We compare sole trader and company status using your real figures, set up the company if it makes sense and avoid the equivalence surcharge when it works against you.

COMMON QUESTION · Can I sell a little without registering?

Not if you sell on a regular basis: it is an economic activity from the very first euro. The tax authorities receive information from payment gateways and platforms.

STEP 4

Register and get set up

The formalities before your first sale

	Formality	Where	Do you need it?
	Tax registration (VAT, activity, IAE)	Form 036	Always
	Social Security registration	RETA	Sole traders and directors with control
	EORI number	Spanish Tax Agency (AEAT) e-office	If you import or export in your own name
	Register of Intra-Community Operators (ROI)	Form 036	If you buy from or sell to businesses in other EU countries
	OSS One-Stop Shop	Form 035	If you exceed €10,000 in sales to consumers in other EU countries
	Import One-Stop Shop (IOSS)	Form 035	If you sell from outside the EU in parcels ≤ €150
	Verifactu invoicing software	Your software provider	Companies: 1-1-2027. Sole traders: 1-7-2027

JANUAR CAN HELP · We handle all registrations for you

With an electronic power of attorney we file Form 036, apply for your EORI, register you in the ROI and in OSS or IOSS, and get everything ready for you to sell, wherever you are in Spain.

COMMON QUESTION · Which IAE activity code do I choose?

The retail code for the product you sell. The tax authorities have clarified that selling online is not "street trading" (DGT ruling V2098-24). If your turnover is below €1 million you do not pay IAE, but registration is mandatory.

STEP 5

Choose your supplier and product

Your supplier can be your best partner or your biggest problem

Before working with a supplier, ask them in writing for:

- **Tariff code** (TARIC code) and **country of origin** of each product.
- **Real value** on the commercial invoice, with no "gifts" or "samples".
- **Product identifiers**, mandatory since November 2026.
- **Certificates**: CE marking, safety data sheets, labelling in Spanish.
- An **EU responsible person** for the product (required by the General Product Safety Regulation).
- **Real delivery times** and which warehouse they ship from.
- **Samples** before listing the product.

WATCH OUT · Products that cause the most problems

Toys, cosmetics, electronics and chargers, food supplements and medical products: they are subject to specific rules and border controls. To start with, choose products without special regulation.

TIP · Products over €150

They do not pay the flat-rate duty but the duty applicable to the product and its origin. Some carry very high **anti-dumping duties** (for example, bicycles or ceramic tableware from China). Always check before choosing a supplier.

STEP 6

Make your shop compliant

What the law requires of any website that sells to consumers

Requirement	What it must include
Legal notice	Name or company name, tax ID (NIF), address and contact details (LSSI)
Privacy and cookies	GDPR-compliant policy; a banner where "reject" is as easy as "accept"
Terms of sale	Final price including taxes, shipping costs, delivery times, where the goods ship from and who pays duties
Right of withdrawal	14 days without giving reasons, a form and an easy-to-find online withdrawal function
Legal guarantee	3 years on new products sold to consumers
Product page	Accurate characteristics, safety warnings and details of the manufacturer or EU responsible person

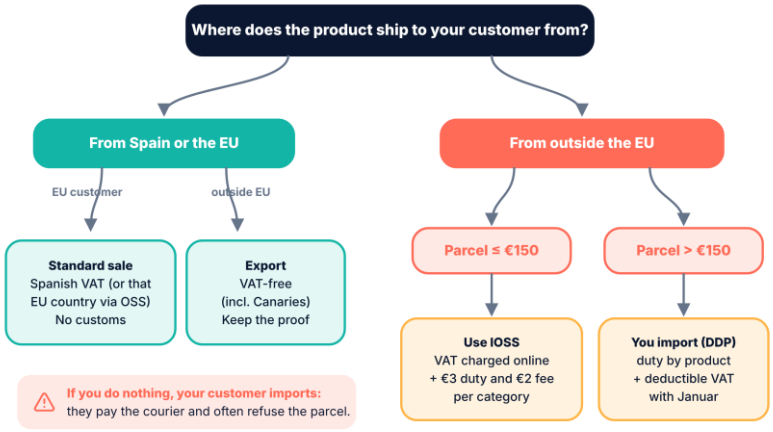
COMMON QUESTION · Do I have to say the product comes from China?

You must state clearly **who you are, where the goods ship from and how long delivery will take**. The European Consumer Centres warn of websites that look European but ship from elsewhere without saying so: a source of complaints and penalties.

STEP 7

Organise logistics and customs

Who imports, who pays and how long it takes



Option	Who pays VAT and duties	Customer experience	Recommendation
Stock in Spain	You, once, when importing the batch	Excellent: 24-72 h	The best option once you sell regularly
IOSS (≤ €150)	You charge VAT on your website; duty and fee paid by your declarant	Good: nothing to pay on delivery	Essential if you ship from outside the EU
DDP (duties paid)	You, through the carrier or agent	Good	For parcels over €150
DAP (customer pays)	The customer, to the carrier	Poor: surprise charges and refused parcels	Avoid

COMMON QUESTION · What is IOSS and how does it work?

It is a One-Stop Shop: you register with **Form 035**, charge the customer their country's VAT at the time of purchase and declare it every month on **Form 369**. Your IOSS number travels with the parcel and Customs releases it without charging the customer VAT. It only applies to parcels up to €150: **if a customer buys several products and the parcel exceeds that amount, Customs rejects the IOSS** and the customer receives an unexpected charge. Monitor the value per parcel in your shop.

JANUAR CAN HELP · Your link with Customs

We instruct your carrier or agent, review every customs declaration and recover the VAT. We explain this in detail in chapter 4.

STEP 8

Stay on top of day-to-day taxes

Which VAT you charge and which returns you file

Which VAT do I charge?

Your customer	Where the product ships from	VAT you charge	Where you declare it
Consumer in Spain	Spain	21% (or reduced rate)	Form 303
Consumer in another EU country	Spain	Spanish VAT up to €10,000/year; then their country's VAT	303, then quarterly 369 OSS
Consumer in the EU	Outside the EU (≤ €150, IOSS)	Their country's VAT	Monthly 369 IOSS
Business in another EU country	Spain	No VAT if it has a valid EU VAT number	303 and 349
Customer outside the EU (incl. Canary Islands)	Spain	No VAT (export)	303, with proof of export

TIP · Keep your records properly

Sales records under OSS and IOSS must be kept for **10 years**, country by country. Every DUA, supplier invoice and payment statement is proof that you paid what was due and that you can deduct the VAT.

Your tax year at a glance



Coral: VAT and summaries (303, 390, 349, 347) · Green: OSS / IOSS One-Stop Shops (369) · Amber: payments on account (130 / 202) · Violet: income tax and corporate tax. 369 = quarterly OSS + monthly IOSS.*

Your tax calendar

Form	What it is	When
303	Quarterly VAT return	1-20 April, July and October; until 30 January
369 OSS	VAT on sales to consumers in other EU countries	Quarterly, by the end of the following month
369 IOSS	VAT on parcels ≤ €150 from outside the EU	Monthly, by the end of the following month
130 / 202	Payments on account (sole trader / company)	Quarterly / April, October and December
349	Transactions with businesses in other EU countries	With the 303
390 and 347	Annual VAT summary and transactions > €3,005.06	January and February
100 / 200	Personal income tax / corporate income tax	April-June / July

JANUAR CAN HELP · Your tax calendar, in our hands

We file every return on time and alert you before you exceed the €10,000 threshold or when the rules change. We also reconcile each month what you collect through Stripe, PayPal or your marketplace with what you invoice: **the tax authorities receive that data** from payment providers and platforms, and discrepancies are the first trigger for an inspection.

CHAPTER 6

Frequently asked questions

How much money do I need to start?

It depends on the model. With dropshipping from a European supplier you can start with little, but keep enough cash for 2-3 months: you pay the supplier, advertising and taxes before you collect everything.

Does selling on Amazon free me from taxes?

No. For some parcels from outside the EU the platform collects the VAT, but you still have your registrations, invoices, income tax and liability towards the customer.

If my website is a .com, does Spanish law apply to me?

Yes, if you are resident in Spain or sell to Spanish consumers. The domain changes nothing; what counts is where you are and where you ship from.

Can I split an order into several parcels to stay under €150?

Only if they are genuinely separate shipments. Artificially grouping or splitting shipments to pay less is considered abuse and Customs will recalculate.

Who pays the €3 duty?

Customs collects it from whoever files the declaration (normally the carrier appointed by you or the platform), who then passes it on to the importer. If you have not included it in your price, the carrier will ask the customer for it. We explain this in detail in chapter 4.

I'm not in Mallorca. Can you still be my advisers?

Yes. All formalities with the tax authorities, Social Security and Customs are electronic and valid throughout Spain. We work with clients in every province by video call, e-signature and a document portal.

If the customer returns the product, do I recover the duty?

No, unless the product was defective or did not conform to the contract. VAT collected through IOSS is adjusted.

What happens in 2028?

The flat-rate duty ends and standard duties apply, the seller becomes liable for import VAT, and everything is managed through a European customs data hub.

When do I have to charge another European country's VAT?

When your sales to consumers in other EU countries exceed €10,000 in the year (or earlier, if you choose). You declare it all in Spain through the OSS One-Stop Shop.

Do I need an EORI number?

Yes, if you are going to import or export in your own name. You apply for it through the Spanish Tax Agency's e-office.

Can I sell to the Canary Islands as if it were mainland Spain?

Not for VAT purposes: the Canary Islands, Ceuta and Melilla are treated as exports. The customer pays IGIC or other local taxes on arrival.

Do I need a licence to sell online?

There is no specific licence for selling online. You need your tax registrations and, if you have premises or a warehouse open to the public, the relevant municipal licence.

What if the product I sell turns out to be dangerous?

You are liable as the seller, even if a supplier ships it. This can mean product recalls, consumer penalties and damage claims.

CHAPTER 7

Pre-launch checklist

	Task	Done
1	Business model, countries and channels decided	☐
2	Landed cost calculated for each product	☐
3	Legal form and VAT scheme decided with your adviser	☐
4	Registered with the tax authorities (036) and Social Security	☐
5	EORI and ROI, if you need them	☐
6	Registered for IOSS or OSS (035), if your model requires it	☐
7	Supplier with customs data, certificates and an EU responsible person	☐
8	Carrier or agent with a fixed rate and duties-paid delivery	☐
9	Website with legal notice, privacy, cookies, terms, withdrawal and guarantee	☐
10	Final prices with no surprises for the customer	☐
11	Verifactu invoicing software connected to your shop	☐
12	Tax calendar and monthly reconciliation of payments	☐
13	Monitoring of the €10,000 threshold for sales to other EU countries	☐
14	Plan for 2028	☐

FOR REFERENCE

Glossary in plain language

Term	What it means
Customs duty	Tax paid at customs on goods brought in from outside the EU
Handling fee	€2 charge per category since November 2026 for processing the clearance of distance purchases
IOSS	Import One-Stop Shop: you charge and declare the VAT on parcels ≤ €150 from outside the EU
OSS	One-Stop Shop: you declare in Spain the VAT on your sales to consumers in other EU countries
DDP / DAP	DDP: the seller pays duties and VAT. DAP: the customer pays them on delivery
EORI	Number identifying anyone who imports or exports in the EU
Landed cost	Everything a product costs until it reaches the customer
Equivalence surcharge	Mandatory VAT scheme for retail sole traders: you pay a surcharge and do not deduct VAT
Customs warehouse	Warehouse where goods wait without paying duty until they are cleared
Verifactu	Mandatory invoicing system that reports your invoices to the tax authorities

Sources consulted

- AEAT: Parcels worth up to €150 (€3 duty, €2 fee, returns)
- European Commission: €3 customs duty per item (calculation, exclusions and anti-abuse clause)
- Garrigues: handling fee from 1 November 2026
- Directive (EU) 2025/1539: the supplier liable for import VAT from 2028
- ECC-Net: Dropshipping, a growing business model with new challenges (August 2026)
- Marketing4ecommerce: customs reform and reduced fee for customs warehouses from 2028
- FashionUnited: the shift from individual parcels to stock in European warehouses; the French charge
- Pillitteri: the €2 handling fee and Italy's per-shipment levy
- Asest: undervaluation of e-commerce parcels
- DGT V2098-24: IAE activity code for online sales
- Verifactu timetable 2027 (Royal Decree-Law 15/2025)

JANUAR Associats Tax Legal

WHY YOU SHOULD RELY ON SPECIALISTS

A mistake with customs or VAT costs more than your adviser

International e-commerce combines customs, VAT in several countries, consumer law and product safety, and the rules have changed three times in five years. **This is not an area to learn by trial and error.**

Common mistake	What it costs you	How we prevent it
DUA in the name of the customer or the carrier	You lose the import VAT: a 21% extra cost	Instructions to the agent and review of every DUA
Wrong tariff code or value	Assessments, penalties and goods held at customs	We check classification, origin and value before importing
Charging Spanish VAT where another country's VAT was due	Corrections in several countries, surcharges and interest	Monthly threshold monitoring and timely OSS registration
Sole trader under the equivalence surcharge who imports	VAT and surcharge not deductible on every purchase	We choose the right structure from the start
Failing to file the 369, or filing it incorrectly	Exclusion from OSS or IOSS, and penalties	Tax calendar and on-time filing

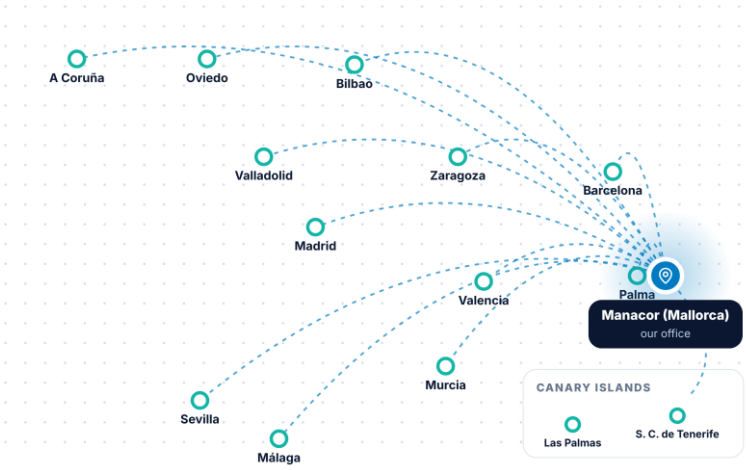
JANUAR ASSOCIATS TAX LEGAL

Specialists in e-commerce tax and customs

We are a tax and legal advisory firm with a team of almost 30 professionals, part of the international **ETL Global** network, working every day with businesses that buy, import and sell in several countries. We support you from the initial idea to day-to-day operations, in **Spanish, German and English**.

	What we do for your online shop
	Initial assessment: business model, countries, products and real landed cost.
	Set-up: legal form, company formation, registrations (036, EORI, ROI, OSS and IOSS) and terms of sale.
	Customs and imports: coordination with carriers and agents, DUA review, VAT deduction and preparation for 2028.
	Ongoing compliance: bookkeeping, VAT (303, 369, 349), income tax and payment reconciliation.
	Profitability: margin analysis by product and country, and tax planning.

From Mallorca to all of Spain



JANUAR CAN HELP · We are in Mallorca and work with clients all over Spain

Our office is in Manacor, but **distance is no obstacle**: all formalities with the tax authorities, Social Security and Customs are electronic and equally valid in every province. We work by **video call, e-signature and a document portal**, and act before the authorities under your electronic power of attorney. Your shop is online; your adviser can be too, without giving up a personal service and genuine specialists.

How we work with you, wherever you are

Step	How we do it
1. First meeting	By video call: we analyse your idea, your products and your countries, and give you a clear plan.
2. Power of attorney and e-signature	You sign from home and we act on your behalf before the tax authorities, Social Security and Customs.
3. Document portal	You send us invoices, DUAs and payment statements digitally; no paperwork and no travel.
4. Ongoing support	We file your returns, alert you to regulatory changes and review your margins with you.

Launching your online shop?
Let's talk before your first sale.

We help you choose the model, organise customs and comply with all your taxes, wherever you are in Spain.

Phone: [phone] · Email: [email] · Web: [website]

Manacor (Mallorca) · Serving clients throughout Spain

Information guide updated in November 2026. It does not replace advice on each specific case.