

# Europe Tax and Regulatory Considerations

## VAT

VAT in ~~the European Union~~Europe is a consumption tax assessed on the value added to goods and services. It applies to goods and services that are bought and sold for use or consumption in ~~the European Community~~Europe. Thus, goods that are sold for export or services that are sold to customers abroad are normally not subject to VAT. Imports into ~~the European Union~~Europe are taxed.

Value Added Tax is:

- A general tax that applies to all commercial activities involving the production and distribution of goods.
- A consumption tax.
- Charged as a percentage of price, which means that the actual tax burden is visible at each stage in the production and distribution chain.
- Collected fractionally, through a system of partial payments, whereby taxable persons (that is, VAT-registered businesses) deduct the amount of tax that they have paid on purchases for their business activities from the VAT that they have collected on ~~purchases for their business activities~~sales. This mechanism ensures that the tax is neutral, regardless of how many transactions are involved.
- Paid to the revenue authorities by the seller of the goods, for example, the “taxable person”, but it is actually paid by the buyer to the seller as part of the price. It is thus an indirect tax.

Learn more about- [Value Added Tax \(VAT\)](#)

## How is VAT charged?

Registered VAT traders are given a VAT number, and have to show the VAT collected from customers on invoices. In this way, the customer, if they are a registered trader, knows how much they can deduct in turn, and the consumer knows how much tax they have paid on the final product.

## VAT coverage and VAT rates

Given that European law only requires that the standard VAT rate must be at least 15% and the reduced rate at least 5%, actual rates applied vary between ~~member states~~European countries and between certain types of products. In addition, certain member states have retained separate rules in specific areas.

The most reliable source of information on current VAT rates for a specified product in a particular member state is that country’s VAT authority.

## VAT on imports and exports

When selling products into Europe or from one European ~~member-state~~country to another, you should be aware that the tax rate can vary from country to country. If you transfer your own goods from one European 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 [Amazon is delivering on your behalf](#)) your products, or any other countries.

**Tip:** When selling in multiple Amazon European marketplaces, bear in mind that you may be liable to pay VAT to different member states, and so you may need to apply for different VAT numbers with different member states. Consult your tax adviser to help you to understand your VAT obligations in the EU.

If you import products into ~~the European Union~~Europe, you may be obliged to pay VAT the moment the goods enter Europe, and in the destination country where you deliver the goods. VAT is usually payable in the ~~member-state~~country 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 that is not established in Europe and you deliver your products from a non-European country directly to a customer in a European country, or you deliver your products to a European fulfilment centre, please consult your tax adviser to assess any import and VAT obligations that you may have.

Goods sold for export to customers outside of Europe may not be subject to European VAT.

For more information, visit the [European Commission website](#) and [UK government websites](#).

## Registering for a VAT number and filing VAT returns

When you sell your products in Europe, you may need to charge VAT. You may need to request a VAT registration number, file VAT returns and pay the VAT that you have collected from your customers to the tax authorities.

In most European 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 that you can download to complete and return by post. 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 through regular post.

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 advisers as to your VAT registration requirements based on your individual seller set-up.

When you sell products to customers from your inventory stored in Europe, you may need to file VAT returns in the country from which you deliver your products, and you may be required to file VAT returns in the country to which you deliver your products (~~when~~ for example, if exceeding the threshold for so-called “distance selling” in the European Union).

## Distance selling of goods

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

The "distance selling threshold" is a value in ~~Dollars~~ Euro or local currency established by each country ~~in Europe~~ within the European Union. If your sales that you deliver from one country into another country are greater than that country's threshold, you must register for VAT in that country. You are responsible for reporting, collecting and paying the VAT in that country.

Please note that the distance selling threshold is not a sum total of all your sales across ~~Europe~~ the European Union. Each European Union country has a distance selling threshold, and these thresholds vary from country to country. Consult a tax authority for the country where you want to sell your products to verify the distance selling threshold.

## VAT invoicing

In many European countries, customers expect a VAT invoice. ~~VAT laws in the country where the customer is located~~ The European VAT legislation may require you to provide a VAT invoice, and customers' expectations usually go beyond the law. In Germany and Italy, for example, customers often expect an invoice for high-value items.

## VAT joint and several liability ~~law~~ laws

### Germany

Since 1 January 2019, online marketplace operators are jointly and several liable for unpaid VAT generated by selling partners trading on their marketplace and fulfilling orders from or/and to Germany, if they:

- Fail to collect from the selling partner a German Tax Certificate or Declaration (confirming non-VAT liability status) according to the provisions of the German VAT Code.
- 'Knew or should have known' about a selling partner VAT noncompliance; or
- Does not prevent a selling partner from offering goods via their marketplace upon notification of selling partner VAT noncompliance received from the German tax authority.

### **How do I provide a German Tax Certificate or a Declaration to Amazon?**

If you fulfil orders from or/and to Germany, you must (i) register for VAT in Germany, obtaining a valid Tax ID ('Steuernummer'), (ii) apply for a German Tax Certificate, and (iii) upload a copy of the Tax Certificate on Seller Central, unless one of the following VAT exemptions applies where you exclusively ship goods directly from:

- EU countries to a German customer where such deliveries, including any sales not concluded on an Amazon site are less than EUR 100,000 in the current and previous calendar year and you have not waived compliance with that threshold; or/and
- Outside the EU to German customers and for all these shipments there is no tax liability in Germany where the conditions specified in Section 8, paragraph 3 of the German VAT Code are not fulfilled.

In case you fall within one of the exemptions, you must provide Amazon with a Declaration that your sales through any of Amazon's sites do not trigger VAT obligations under applicable German VAT law.

### **What are the consequences if I do not fulfil my obligations to Amazon?**

If you do not provide Amazon with the Tax Certificate or Declaration, you will no longer be able to sell on Amazon.de, use FBA services in Germany (including PAN-EU and CEE FBA programs) or ship orders to customers in Germany. You are allowed a 30-day period to remove your inventory from German fulfilment centres, after which, any remaining inventory will be disposed of at your cost without further notice.

You can regain selling privileges by uploading a copy of your Tax Certificate or Declaration. Once you upload your Tax Certificate or Declaration, Amazon will undertake a validity check and will revert to you in case additional information is required; this process may take up to five business days.

Should you have any questions regarding your tax obligations, you should contact a tax adviser or the German tax authorities.

### **Other ~~tax resources~~ [European Countries](#)**

[For general information regarding VAT requirements for online marketplaces in other European countries, please see the European VAT Regulations page on our VAT Education website.](#)

## VAT e-Commerce legislation

### United Kingdom

The United Kingdom is due to formally exit the European Union's single market and customs union on January 1, 2021. From this date, the UK is expected to introduce a new set of VAT rules, which may change the way that VAT is accounted for on your sales to UK customers. For more information, see the UK VAT on eCommerce help page.

### Other tax resources

Europe	<a href="#">Taxation and Customs Union</a>	English
United Kingdom	<a href="#">Imports and purchases from abroad: Paying and reclaiming VAT</a>	English
Germany	<a href="#">Federal Ministry of Finance</a>	English
France	<a href="#">Foreign companies: Your tax obligations in France</a>	English
Italy	<a href="#">Agenzia Entrate</a>	Italian
Spain	<a href="#">Agencia Tributaria</a>	Spanish

## European regulatory considerations

### Customs

When you import goods into the European Union (EU) [or the United Kingdom \(UK\) \(as the case may be\)](#), you will need to comply with ~~EU~~[applicable](#) customs laws, as well as laws and regulations that are applicable to the ~~EU~~country of import. [\(e.g. the Union Customs Code \(EU\) and the Taxation \(Cross-border Trade\) Act \(UK\)\)](#). Please note that you are not authorised to import your goods in the name of Amazon EU S.à r.l., any other Amazon subsidiary or affiliate (indistinctly referred to as “Amazon” and its corporate name as an “Amazon name”), or to reference Amazon anywhere in your delivery documentation. Otherwise, your deliveries may be returned to their origin, abandoned or disposed of at your cost, at the discretion of the carrier or freight forwarder carrying your goods.

For additional details, please refer to: [- Taxations and Customs Union \(EU\) and Import, export and customs for businesses \(UK\)](#).

Importation regulations may differ between countries ~~in the EU~~ and will depend on the mode of delivery that you choose. Therefore, you should strongly consider hiring a logistics provider, such as a customs broker or freight forwarder, to handle the importation process for your company and to help you to understand all the applicable requirements.

### Commercial invoice

When your goods are ready to be delivered from your facility, manufacturer or distributor, the sender prepares the commercial invoice. It is critical that the commercial invoice is accurate to avoid delays in clearing customs. The following information must be included on the commercial invoice when importing goods into an EU country/[the UK](#):

- Invoice issue date.
- The complete name and address of the exporter or sender (seller or manufacturer).
- The sender's contact name, company name, address and tax ID number.
- Deliver-to address. Provide the legal name of your company, followed by "c/o FBA". Below this, you may use the address of the Amazon fulfilment centre to which your goods should be delivered. Amazon does not, however, authorise you to include any Amazon name in this address. Please see the example below.
- Importer of record: Provide the legal name of your company or ~~EU~~ import representative, along with the full contact details, Economic Operators' Registration and Identification number (EORI) and VAT registration number for the country of import (example below). Prior to delivery, you should consider ensuring that your company or representative can fulfil all criteria to act as the importer of record in the country of import. Leaving this information blank also can result in your delivery being refused and returned.

**Important:** Amazon expressly prohibits the use of an Amazon name, including the name of a fulfilment centre, as the importer of record for any delivery of FBA inventory. **Any FBA inventory delivery attempting to make entry with an Amazon name as the importer of record will be refused and returned at the sender's expense – no exceptions.** Leaving this information blank also can result in your delivery being refused and returned.

Example "Send to/Deliver to" field	Example "Importer of record" field
[Seller Legal Name] c/o FBA	[Seller legal name] or [Seller's representative legal name]
1401 Rue du Champ Rouge	1234 Rue de Lyon
45770 Saran, France	9876 Paris, France
	EORI: XY123456789
	VAT ID: YX87654321

Please note the differences in addresses. The "Deliver-to" address includes the Amazon fulfilment centre, while the "Importer of record" address includes the seller's or seller representative's registered address.

- FBA Delivery ID (FBA reference). This is the number you will receive when you have created the delivery in your Amazon seller account. This ensures that Amazon can quickly identify the delivery as belonging to FBA if customs questions arise. If your FBA

Delivery ID in Seller Central does not contain “FBA”, please add it in a visible place on the invoice.

- Detailed description of the goods invoiced. Includes, among other required elements, the following:
  - Harmonised Tariff Schedule Code (HTS Code)
  - Product quantity
  - value of each product. For samples or products with no commercial value, a nominal or fair-market value must be stated for customs purposes
  - Total value of all products in a delivery
- Currency of the transaction

Additional information may also be required. These requirements are subject to change. It is your responsibility to determine and comply with import requirements.

Depending on the type of product, there may be additional certificates and licences required for import. These can include a Declaration of Conformity, test reports or leather certificates.

Please note that the document requirements listed above are in addition to the system-generated document requirements specified in the ~~Delivery Creation Workflow~~ [Delivery Creation Workflow](#).

Please check with your logistics provider or customs broker to ensure that you have the complete documentation needed to import into the ~~EU~~ destination country.

### **Delivery best practices**

Amazon fulfilment centres have requirements for the deliveries they receive, including the size of the pallets and the type of truck that can deliver to the fulfilment centre. ~~The Send FBA inventory to Amazon~~ [The Send FBA inventory to Amazon](#) page provides information needed for preparing your delivery to an Amazon fulfilment centre. Paying attention to these requirements and best practices will help to avoid delays in getting your inventory to the fulfilment centre and into your customers' hands.

### **Using standard postal services**

Using postal services such as China Post, Royal Mail, Parcelforce and Deutsche Post to send your deliveries to Amazon fulfilment centres is not recommended. Postal services may have different importer of record requirements for their deliveries than for freight or express carrier deliveries. It is possible that by using postal services to deliver your goods, you could not deliver to an Amazon fulfilment centre as the IOR. If you are considering a postal service as a delivery option, you should consider sending the delivery to the address of your representative in the country of import and, after the delivery has been delivered, forward the goods to the Amazon fulfilment centre address. Prior to delivery, you may want to check with the postal service that your company or representative can be the importer of record.

For additional information regarding FBA imports and exports, please read the [Importing and exporting inventory page](#) [Importing and exporting inventory page](#).

## Intellectual property rights

You should ensure that you have all the intellectual property rights (such as patents, trademarks or copyrights) necessary for listing your products in Europe or selling them cross-border within Europe. You may need to have the permission of the brand owner to sell their products in a given [European member state](#) [country](#) in order to avoid an infringement of intellectual property rights (as in the case where your licence to the intellectual property is only valid for a specific country). In particular, your products must not be counterfeit 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 Europe.

## Other resources

United Kingdom	<a href="#">Intellectual Property Office</a>	English
Germany	<a href="#">GRURGRUR</a> <a href="#">German Patent and Trade Mark Office</a>	German English
France	<a href="#">INPI</a>	French
Italy	<a href="#">Ufficio Italiano Brevetti e Marchi</a>	Italian
Spain	<a href="#">Propiedad Intelectual</a>	Spanish

## Parallel import

An intellectual property rights owner (in particular trademark owners, copyright holders and their licensees) may prohibit you from importing or selling his goods in the European Economic Area (EEA), if you sourced them outside the EEA.

This prohibition applies even if the rights owner distributes the same product type in the EEA or does not distribute in the EEA, as long as he holds an intellectual property right in the EEA. Therefore, if you intend to list for example, branded products or media items on Amazon's EU marketplaces which you source outside that region, seek expert legal advice and make sure the rights owner does not object to such parallel import. Otherwise, Amazon may be asked by the rights owner to take down your listings on Amazon's EU marketplaces for IP infringement. Repeated cases of IP infringements will also affect your ability to continue selling on Amazon.

Parallel import of goods sourced outside the EEA for sale in the EEA with the rights owner's consent could still affect customer experience if the non-EEA product differs from the EEA

version in any way (for example, packaging, warranty coverage, product variations). Describe your product appropriately to avoid negative customer feedback.

[The laws in the UK are very similar to those in the EEA. IP rights owners may prohibit you from importing or selling their goods in the UK unless you, your supplier or an upstream supplier have the rights owner's consent to sell the items in the EEA or UK. It is important to note that a rights owner can prohibit the sale of an item that you sourced in the UK in Amazon's European marketplaces outside UK if they have not consented to the sale of that item in the EEA.](#)

For more information, see:- [Important Information for International Sellers and Amazon Intellectual Property Policy.](#)

## Markings and labels

[Products sold in the EU and UK may require product markings and labelling. For example:](#)

- The "CE" mark is a mandatory [EU](#) conformance mark on many products (such as low-voltage equipment, medical devices, toys, personal protective equipment and so on). By attaching the "CE" marking, the manufacturer declares that the product is in conformity with the requirements of the applicable European directives.
- [In the UK, products that previously required a CE mark and aerosol products now require a "UKCA" mark.](#)
- There are many other [product-specific](#) marks and labels in Europe (for example, for textiles, products in contact with food, recycling, and so on), which you may be required to display on your products or packaging. Product labelling is often required to be in the language of the [European member state](#)[country](#) where the product is sold.

[You can read more about product markings and labelling requirements in the EU and UK here](#)

## Other resources

Europe	<a href="#">EU Standards and CE Marking</a>	English
	<a href="#">CE Conformity Marking</a>	English
	<a href="#">Marketing of products – CE conformity marking</a>	English
United Kingdom	<a href="#">European Commission Product Directives</a>	English
Germany	<a href="#">IXPOS: The German Business Portal</a>	English
France	<a href="#">Direction Générale de la Concurrence, de la Consommation et de la Répression des Fraudes</a>	French
Italy	<a href="#">CE Marking</a>	Italian
Spain	<a href="#">Marcado-CE</a>	Spanish

# Environment, health and safety

## Chemicals – REACH/CLP

[Products sold in the EU and UK may be subject to requirements regarding what chemicals they contain, or how these are labelled. In particular:](#)

- REACH is the European 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 manufacturers and importers 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 the United Nations level, the so-called Globally Harmonized 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.
- [The UK has similar requirements on the chemicals that products contain, or how these are labelled.](#)

[You can find out more information about the sale of chemicals in the EU and UK here.](#)

## Other resources

Europe	<a href="#">Chemicals are everywhere</a>	English
	<a href="#">European Chemicals Agency</a>	English
Germany	<a href="#">German REACH-CLP Helpdesk</a>	English
	<a href="#">Chemikalien</a>	German
France	<a href="#">REACH: Ministère de l'Écologie, du Développement Durable et de l'Énergie</a>	French
Italy	<a href="#">REACH: Ministero dell'Ambiente</a>	Italian
Spain	<a href="#">REACH-CLP</a>	Spanish

## Electrical and electronic equipment – WEEE/RoHS

If you are selling electrical or electronic equipment, you may be subject to [requirements regarding hazardous substances and end of life obligations](#). These include the European legislation concerning Restrictions of the Use of Hazardous Substances (RoHS) and/or the

collection and recycling of Waste Electrical and Electronic Equipment (WEEE). [The UK has similar requirements in place for RoHS and collection and recycling of WEEE.](#)

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

- **Display**[Displaying](#) the “crossed-out wheelee 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**[Joining](#) an authorised WEEE collection and recycling scheme in any European member state in which you sell applicable products.

[You can find out more information on the requirements in the EU and UK in relation to hazardous substances including under RoHS here and on end of life obligations including under WEEE here.](#)

## Other resources

Europe	<a href="#">Recast of the WEEE Directive</a>	English
United Kingdom	<a href="#">Electrical and electronic equipment (EEE)</a>	English
Germany	<a href="#">Stiftung Elektro-Altgeräte Register</a>	German
France	<a href="#">DEEE: Ministère de l’Ecologie, du Développement Durable et de l’Energie</a>	French
Italy	<a href="#">Centro Di Coordinamento RAEE</a>	Italian
Spain	<a href="#">Registro de aparatos eléctricos y electrónicos</a>	Spanish

## Batteries

If you sell batteries or products that contain batteries, you may be subject to [requirements in relation to those batteries.](#)

[In the EU,](#) the Battery Directive. ~~The Battery Directive~~ imposes specific obligations on producers and distributors of batteries. [The UK also has similar requirements in place.](#)

~~Some~~[For example, some](#) requirements that you may be subject to: [include:](#)

- **Display**[Displaying](#) the “crossed-out wheelee bin” symbol on your products. The symbol indicates that the battery should not be disposed of as normal waste, but rather in specific recycling centres.
- **Join**[Joining](#) an authorised battery collection and recycling scheme in any European member state in which you sell your batteries.

[You can find more information on the rules for batteries in the EU and UK here.](#)

## Other resources

Europe	<a href="#">European Commission: Batteries</a>	English
United Kingdom	<a href="#">Environment Agency: Batteries</a>	English
Germany	<a href="#">Bundesumweltamt BattG-Melderegister</a>	German
France	<a href="#">Filières de responsabilité élargie du producteur (REP)</a>	French
Italy	<a href="#">Ministero dell’Ambiente</a>	Italian
Spain	<a href="#">Registro de pilas y acumuladores</a>	Spanish

### Packaging and packaging waste

Packaged products that you sell in ~~Europe~~[the EU and UK are subject to specific requirements.](#)

[In the EU, products](#) must comply with the European Packaging and Packaging Waste regulations. [The UK also has similar requirements in place for packaging and packaging waste.](#)

~~Some~~[For example, some](#) requirements that you may be subject to: [include:](#)

- ~~Join~~[Joining](#) an authorised packaging collection and recycling scheme in any European member state in which you sell your products.
- ~~Display~~[Displaying](#) recycling symbols on your packaging (for example, the “green dot” symbol).

[You can read more information about packaging requirements in the EU and UK here.](#)

## Other resources

Europe	<a href="#">Packaging and Packaging Waste</a>	English
United Kingdom	<a href="#">Producer responsibility</a>	English
Germany	<a href="#">Abfall   Ressourcen</a>	German
	<a href="#">IXPOS Import Regulations</a>	English
France	<a href="#">Les emballages</a>	French
Italy	<a href="#">Ministero dell’Ambiente</a>	Italian
Spain	<a href="#">Management of Packaging</a>	English

## Product compliance

### Plugs and voltage

Countries in Europe use different types of plugs, for instance, the UK 3-pin rectangular plug and the continental European 2-pin round plug. In addition, the products that you import into Europe might work on a different voltage.

Please ensure that you comply with the regulations on plugs and voltage in any [European member state](#) country in which you list your products. In particular, your customers should be able to safely use your products. For more information regarding what plugs and sockets are accepted at EU [fulfilment centres](#), visit the [Electrical Goods Requirements: Plugs and Sockets](#) and UK fulfilment centres, visit the [Electrical Goods Requirements: Plugs and Sockets](#) help page.

## Other resources

Europe	<a href="#">Electrical Outlet and Adapter Plug International Summary</a>	English
United Kingdom	<a href="#">DTI: PRODUCT STANDARDS</a>	English
France	<a href="#">Legifrance – Retour à l'accueil</a>	French
Germany	<a href="#">IEC – Stecker &amp; Steckdosen</a> <a href="#">Verordnung über die Bereitstellung elektrischer Betriebsmittel zur Verwendung innerhalb bestimmter Spannungsgrenzen auf dem Markt (1.ProdSV)</a>	English German
Italy	<a href="#">Testata MSE</a>	Italian
Spain	<a href="#">Laser Measurement Product</a>	Spanish

### Toys

[There are strict requirements in the EU and UK in relation to the sale of toys.](#)

The European 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 normal and foreseeable period of use. You may also be required to place warnings on the products that specify the appropriate conditions and limitations of use. [The UK also has similar requirements for toy safety.](#)

[You can read more about the requirements for toys in the EU and UK here.](#)

## Other resources

Europe	<a href="#">The safety of toys</a>	English
United Kingdom	<a href="#">DTI Toy Safety</a>	English
Germany	<a href="#">BMEL – Product Safety</a> <a href="#">Sicheres Spielzeug</a>	English German

France	<a href="#">La sécurité des jouets</a>	French
Italy	<a href="#">Ministry of Health on Toys</a>	Italian
Spain	<a href="#">La Asociación Española de Fabricantes de Juguetes (AEFJ)</a>	Spanish

## 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 ~~European Medical Devices Directive. The Directive requires~~ [EU and/or UK requirements for these products.](#)

[For example, medical devices are subject to requirements that](#), among other things, ~~that medical devices~~ [they](#) shall not compromise the safety and health of patients, users and other persons when properly implanted, maintained and used.

[You can find out more information about the requirements for medical devices in the EU and UK here.](#)

Europe	<a href="#">Summaries of European Legislation</a> <a href="#">Medical devices</a>	English English
United Kingdom	<a href="#">Healthcare and medical: International trade regulations</a>	English
Germany	<a href="#">BFARM – Medical Devices</a>	English
France	<a href="#">ANSM: Dispositifs médicaux</a>	French
Italy	<a href="#">Informazioni generali sugli avvisi di sicurezza – FSN (Field Safety Notice)</a>	Italian
Spain	<a href="#">AEMPS – Medical Devices</a>	Spanish

## Pharmaceuticals and cosmetics

Pharmaceuticals and cosmetics are subject to various regulations in ~~Europe~~ [the EU and the UK](#), including special labelling and packaging requirements. The regulations are only partially harmonised. For example, a product may be sold over the counter in some European member states, while in others it may only be legally sold in pharmacies.

[You can find out more information about the requirements in the EU and UK for cosmetics here and for pharmaceuticals here.](#)

Table 1. Other resources

Europe	<a href="#">Pharmaceutical and cosmetic products</a> <a href="#">Cosmetics</a>	English English
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United Kingdom	<a href="#">Regulating Medicines and Medical Devices</a>	English
Germany	<a href="#">BFARM – Medicinal Products</a> <a href="#">Bundesministerium für Gesundheit – Arzneimitteldaten Zentral und Transparent</a>	English German
France	<a href="#">ANSM: Produits cosmétiques</a> <a href="#">ANSM: Medicaments</a>	French French
Italy	<a href="#">Informazioni generali sugli avvisi di sicurezza – FSN (Field Safety Notice)</a>	Italian
Spain	<a href="#">Plan de Calidad para el Sistema Nacional de Salud</a>	Spanish

## Food

Food and food products are subject to many regulations in ~~Europe. European food~~ [the EU and the UK](#). ~~These~~ regulations ~~in particular~~ aim at establishing high-quality standards for food and food product hygiene, animal health and welfare, and plant health, and to prevent the risk of contamination from external substances.

~~European food~~ [For example, the](#) regulations include, among many other things, the following:

- Specifying rules on appropriate labelling for food products. Product labelling is often required to be in the language of the ~~European member state~~ [country](#) where the product is sold.
- Establishing mandatory refund and recycling schemes for beverage packaging in several European member states.

[There may also be restrictions on which food items you can import into some EU countries or the UK.](#)

[You can read more information about food regulations in the EU and UK at the following links:](#)

- [prepacked food requirements;](#)
- [guidelines for food and beverages;](#)
- [alcohol;](#)
- [provision of food information;](#)
- [food supplements;](#)
- [food contact materials.](#)

You can find more information at the following links:

Table 2. Other resources

Europe	<a href="#">Europa: Food Safety</a>	English
	<a href="#">Europa: Health and Consumers – Food</a>	English
	<a href="#">European Food Safety Authority</a>	English
United Kingdom	<a href="#">Food Standards Agency</a>	English
Germany	<a href="#">FMFA – Food</a>	English
	<a href="#">BLL – Kennzeichnung</a>	German
France	<a href="#">ANSES</a>	French
	<a href="#">DGCCRF</a>	French
Italy	<a href="#">Alimenti</a>	Italian
Spain	<a href="#">Alimentación</a>	Spanish

**More:-** See a list of [restricted products for import](#) into the United Kingdom.

## Consumer rights

Please note that these consumer rights are described for illustrative purposes only, and do not constitute any legal advice or substitute for any contractual obligation that you may have agreed upon with Amazon or directly with the consumer. To learn more about rules that apply to international sellers, see the [Global Selling International Seller Rules](#) [Global Selling International Seller Rules](#) here.

### Rights of cancellation

With some exceptions, consumers in the European Union [and the UK](#) have the right to cancel a purchase of a product bought online within 14 days of receiving the final item of the order, if they purchased multiple items together that were delivered separately. Even when there is no error from your side, you must refund the item and the delivery costs. You may not have to refund all costs unless one of the following is true:

1. There is an error on your side.
2. You have agreed to bear all costs for the consumer.
3. You have failed to disclose or inform the customer about the costs that you are legally required to disclose.

For example, you must refund the normal cost of sending the item to the consumer, but not any extra costs for services that the customer chooses, such as expedited delivery or gift wrapping. Similarly, when you expressly inform the consumer, you don't have to bear the cost of returning the product to you.

Please note that these consumer rights are in addition to any contractual return rights that you may have agreed upon with Amazon (for example, 30-day return guarantee) or directly with the consumer.

## Other resources

Europe	<a href="#">The Directive on Consumer Rights</a>	English
United Kingdom	<a href="#">UK online and distance selling for businesses</a>	English
Germany	<a href="#">Verbraucherportal</a>	German
France	<a href="#">Loi consommation: e-commerce</a> <a href="#">Achat à distance: Droit de rétractation du consommateur</a>	French
Italy	<a href="#">Decalogue on consumer rights</a> <a href="#">Consumer rights information materials</a>	Italian
Spain	<a href="#">Derechos básicos de los consumidores</a>	Spanish

## Legal warranty

Under EU consumer protection rules, the seller of a product must offer a 2-year Legal Warranty when selling in the EU. This means that, during the period of 2 years from the delivery of the product, you must repair, exchange or reimburse a defective product. In most EU countries, any defect that becomes apparent within 6 months from delivery is presumed to have existed at the time of delivery and therefore you must repair, exchange or reimburse it. After 6 months, in most EU countries (France excluded), you can request that the customer to prove the defect already existed at the time of delivery. You can find more information regarding the Legal Warranty in the following- [link](#)- from the European Commission.

This Legal Warranty obligation is in addition to your obligation to process customer returns according to- [Amazon Return Policy](#).

## Other resources

Europe	<a href="#">Sales and Guarantees</a>	English
United Kingdom	<del><a href="#">UK online and distance selling for businesses</a></del> <a href="#">Accepting returns and giving refunds</a>	English
Germany	<a href="#">Verbraucherportal</a>	German
France	<a href="#">Achat à distance: Livraison du bien ou exécution de la prestation</a> <a href="#">Garantie légale de conformité</a>	French
Italy	<a href="#">Guidelines on legal warranty</a>	Italian
Spain	<a href="#">Derechos básicos de los consumidores</a>	Spanish