

The Mini One Stop Shop

**European Commission
DG TAXUD**

Alessio NARDI

The Mini One Stop Shop

Main principles

- ❑ One single place of registration:
 - ❑ Non-EU scheme: choice of the MS of identification
 - ❑ EU scheme:
 - in the MS where the business is established
 - In case of a non-EU business with an establishment in the EU, where the business has that fixed establishment (choice if several).
- ❑ First registrations on 1 October 2014.
- ❑ Registrations with effect from the first day of a calendar quarter, except for start of activity.
- ❑ Allocation of one single individual VAT identification number.
- ❑ The Mini One Stop Shop cannot be used in the Member State of establishment. Declaration must here be made through the domestic VAT return.
- ❑ The Mini One Stop Shop does not include the deduction of input VAT
 - ❑ Domestic VAT return or electronic refund procedure under Directive 2008/9/EC

The Mini One Stop Shop

Main principles

- ❑ Exclusions from the MOSS:
 - ❑ Voluntarily opt out
 - ❑ Cessation of relevant activities
 - ❑ No longer meets the necessary conditions
 - ❑ Persistent non-compliance with the rules

- ❑ Only the MS of identification can take the decision of exclusion.

- ❑ Quarantines (period before re-registration) in some cases

- ❑ When choosing not to apply the Mini One Stop Shop, it is necessary to register in all MSs where the business has customers, and to apply all national VAT rules of those MSs.

The Mini One Stop Shop

Main principles

- ❑ One single standardised declaration.
- ❑ In Euro or currency of the MS of identification.
- ❑ Corrections possible within 3 years on the portal.
- ❑ Electronic portal in each MS.
- ❑ Electronic transfer of information between MSs.
- ❑ All MSs have access to information on operators from the other MSs.
- ❑ Payment to the MS of identification only.
- ❑ Transfer of money between the MSs.
 - ❑ Retention period: MS of identification retains a percentage of the money.

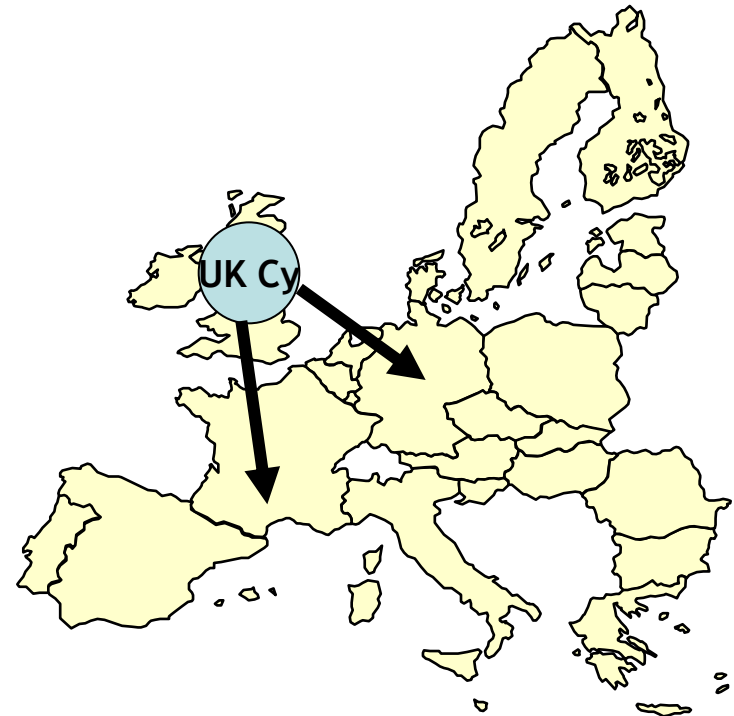
The Mini One Stop Shop

Main principles

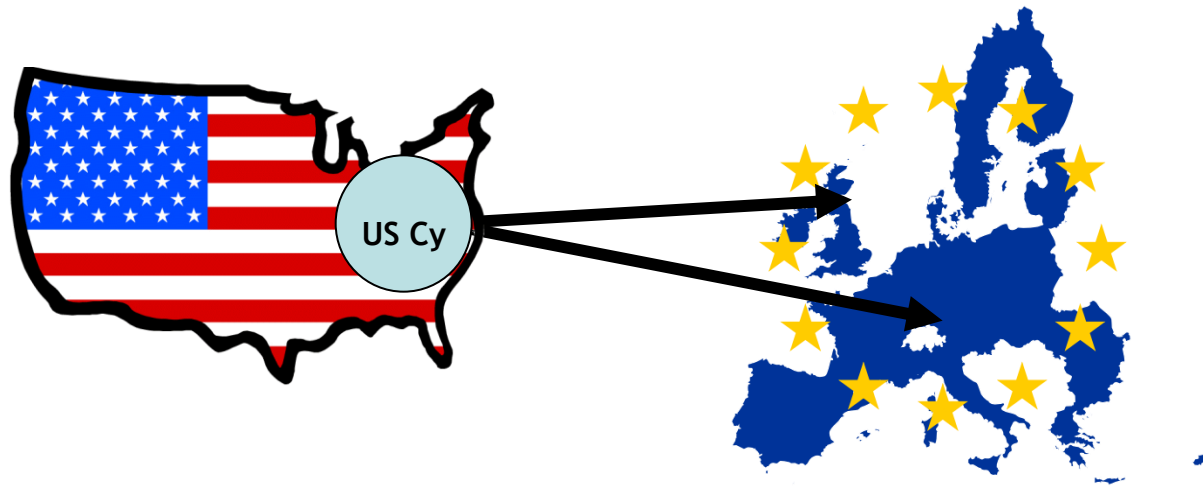
- ❑ Records must be kept for 10 years.
- ❑ Standardised list of records to be kept.
- ❑ Can request information from MSs of identification or MS of consumption.
- ❑ Controls and audits:
 - ❑ Responsibility of MSs of consumption
 - ❑ Coordination by MS of identification in most cases

The Mini One Stop Shop – EU scheme

- ❑ UK business or UK Establishment of a US-based business.
 - Not established in FR or DE.
 - Supplies electronic services(e.g. software) to private customers in FR and DE
 - VAT rate of FR and DE,
 - Registration for VAT through the MOSS in UK,
 - Returns and payments in UK,
 - Transfer of information / funds to FR and DE.

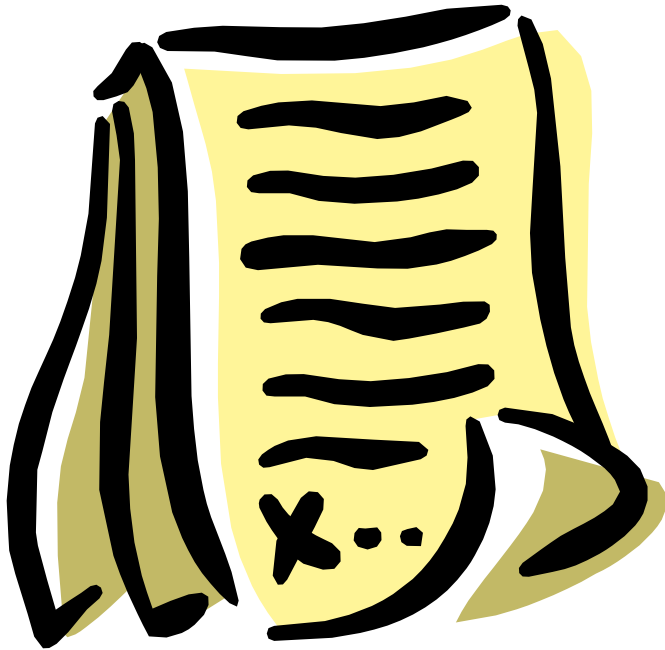


The Mini One Stop Shop – non EU scheme



- ❑ US business not established in any EU Member State (system already in place since 2003).
 - Supplies electronic services (e.g. software) to private customers in DE and UK,
 - VAT rate of DE and UK,
 - Registration for VAT through the MOSS in DE or UK or any other MS (MS of identification to be chosen by the supplier).
 - Returns and payments in this MS of identification.
 - Transfer of information to all MSs of consumption.

Mini One Stop Shop return



- *One single declaration*
- *Multi-rate, multi-country*
- *No declaration of exempt supplies*
- *Standardised*
- *Transfer of information between concerned MSs*

Preparations for 2015

- *2 Implementing Regulations:*
 - **Council Regulation (EU) No 967/2012: obligations of businesses,**
 - **Commission Implementing Regulation (EU) No 815/2012: single multi-country declaration, exchange of information, IT specifications and webportal functionalities...),**
- *Guidelines on the Mini One Stop Shop on the Commission's website:*
http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/telecom/index_en.htm#new_rules
- *Technical specifications for the MOSS adopted (SCAC),*
- *IT systems under construction in all MSs,*
- *In-depth cooperation between MSs to coordinate audits from 2015 : guidelines published on the Commission's website.*

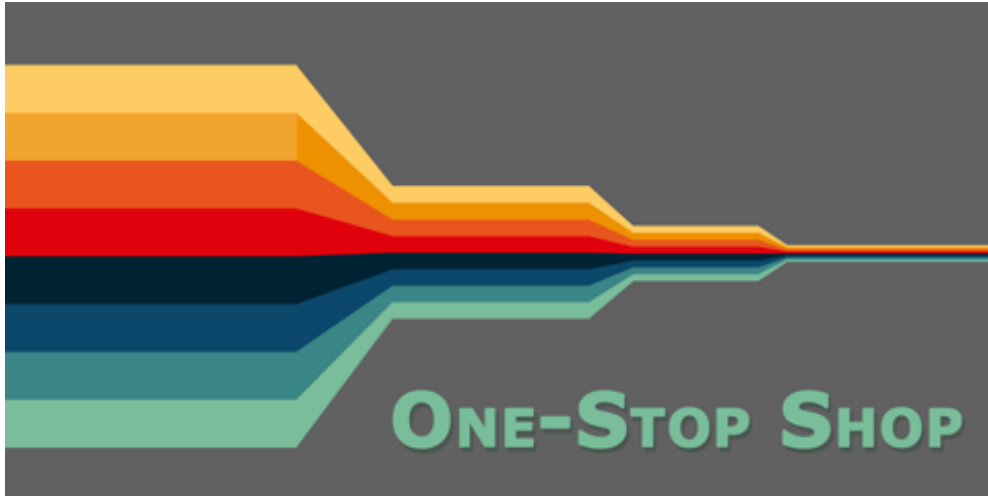
The MOSS guidelines

- *Practical guide developed by the Commission, in cooperation with MSs,*
- *Not legally binding,*
- *Explanations of the main features of the MOSS*
 - **Registrations**
 - **De-registrations,**
 - **Returns,**
 - **Payments,**
 - **Other aspects (accounting...).**



Communication plan–2015 rules

- *A Web portal ([MOSS Webportal](#)):*
 - **Legal rules,**
 - **Practical guidelines (MOSS guidelines, explanatory notes, audit guidelines),**
 - **Specific national rules (e.g. billing B2C),**
 - **Link to the 28 national portals.**
 - **Embryo of the future EU VAT Webportal.**
- *Several conferences:*
 - **Brussels (13 March)**
 - **Luxembourg (15 May & 18 June)**
 - **London (2 June)**
 - **Warsaw (9 September)**
 - **USA (16 and 18 September)**
 - **Berlin (22 October)**



**Thank you for
your attention!**