

VAT MOSS

The VAT MOSS data provides quarterly data on the net value of MOSS payments made to and from Ireland by EU Member State and the retention fee held by Ireland/other Member States.

Some of these values are provisional and may be subject to future revision.

Background

On 1 January 2015 new EU VAT rules came into effect changing the place where VAT is chargeable in respect of all supplies of telecommunications, broadcasting and electronic ("TBE") services to consumers. VAT on these services is now chargeable where the consumer is located instead of where the supplier is located.

As a result of the change, EU and non-EU businesses are required to register and account for VAT in every Member State in which they supply TBE services to consumers or, alternatively, to avail of the optional special scheme known as the Mini One Stop Shop ("MOSS"). MOSS is a simplification scheme that allows a business engaged in TBE supplies to register in a single Member State (the Member State of Identification "MSID"), to file a single quarterly return and pay its VAT liability for all Member States through a web portal in its chosen MSID. This enables suppliers to avoid having to register and account for VAT in all the Member States to which they make TBE supplies.

In practice, under the scheme, a taxable person who is registered for MOSS electronically submits quarterly MOSS VAT returns to its chosen MSID detailing supplies of TBE services to non-taxable persons in other Member States (the Member State(s) of consumption "MSCON"), along with the VAT due. These returns, along with the VAT due, are then transmitted by the MSID to the corresponding MSCON via a secure communications network. VAT MOSS returns are additional to the VAT returns a taxable person renders to its Member State under its domestic VAT obligations.

There are two schemes within MOSS: Union and non-Union MOSS:

- The Union scheme is for taxable persons that have an establishment within the European Union (EU), but are making supplies to Member States in which they are not established.
- The non-Union scheme is for taxable persons that have no establishment within the EU.

Transitional rules for the period 2015-2018 provide that the Member State of registration may retain a percentage of the VAT collected, from the Union scheme, for other Member States, with the retention percentage being 30% in 2015 and 2016 and 15% for 2017 and 2018. There is no retention fee in respect on the non-Union scheme.