

Guidelines for Cross-border Operation of EU VAT SME Scheme (VSME)

This document should be read in conjunction with Chapter 5 of Part 10, and sections 2, 5, 6, 59, 60, and 80 of the Value-Added Tax Consolidation Act 2010 (VATCA 2010)

Document Created June 2025

Table of Contents

1	Overview of the EU VAT SME Scheme	4
2	Who can apply for the cross-border layer of the scheme	5
3	Annual Turnover.....	5
4	How to apply for the cross-border VAT SME Scheme (VSME):	6
4.1	Register for VSME on ROS	6
4.2	Submit a Prior Notification	6
5	Obligations while in the scheme	7
5.1	Quarterly Reports and Reporting Periods	7
5.2	Union Annual Threshold Exceedance Notification	8
5.3	Edit and Amend Prior Notifications	8
5.4	Cancelling VSME Registration on ROS (File an Exclusion Report).....	9
6	SME Scheme interaction with the standard VAT regime	9
6.1	VAT deductions.....	9
6.2	Activities not covered by the VAT SME Scheme	10
7	SME Scheme interaction with the OSS Union scheme	12
7.1	Overview	12
7.2	Reporting of the supplies	13
8	SME interaction with the Import One-Stop Shop (IOSS)	14
9	Contact Details	14
	Appendix 1: How to register for ROS:	15
	Appendix 2: How to add Agent link:.....	16
	Appendix 3: How to register Customer/Client for VSME:	18
	Appendix 4: How to create a Prior Notification:	26
	Appendix 5: How to edit or amend a Prior Notification.....	31
	Appendix 6: How to file a Quarterly Report:.....	37

Appendix 7: How to edit or amend a Quarterly Report:	50
Appendix 8: How to file a Union Annual Exceedance Report:	54
Appendix 9: How to cease a Registration or file an Exclusion Report:.....	57
Glossary of Terms.....	60

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

1 Overview of the EU VAT SME Scheme

From 1 January 2025, the EU VAT SME (Small and Medium Enterprise) scheme (the SME scheme) came into operation. The objectives of the SME Scheme are to encourage cross-border trade and ease the administrative burden and compliance costs on EU-based small enterprises, where the business' annual turnover within the European Union does not exceed the annual Union threshold.

The scheme will allow qualifying small enterprises avail of the VAT registration thresholds in all Member States where they supply goods and services, thereby avoiding the need to register for VAT in those Member States. There is no right to deduct input VAT incurred on the purchases of goods and services linked to supplies made under the scheme.

Participation in the scheme is optional for small enterprises. Where a business chooses not to avail of the scheme, the standard VAT regime will apply.

The scheme provides for two layers of application:

- Domestic layer – this is where an SME avails of the registration thresholds (the SME scheme) in its Member State of establishment; and
- Cross-border layer – this is where an SME avails of the registration thresholds (the SME scheme) in other Member States.

The purpose of this manual is to provide operational details and overview of the processes and procedures governing the cross-border layer of the VAT SME scheme. It deals with registration of entities for the scheme, submission of Prior Notifications, filing of quarterly reports and cessation from the scheme.

2 Who can apply for the cross-border layer of the scheme

A taxable person who is established in Ireland may avail of the SME Scheme in a Member State of Exemption provided that:

- (a) their Union annual turnover does not exceed the Union threshold in the current and previous calendar years; and
- (b) they do not exceed the Member State Annual Turnover Threshold in the current and previous calendar years¹, in the Member State(s) in which they want to utilise the scheme.

Information on how each Member State applies its SME scheme, including their Annual Turnover Thresholds, can be found on the [SME web portal](#).

3 Annual Turnover

The annual turnover for the operation of the scheme includes the following amounts, exclusive of VAT:

1. Supplies of taxable goods and services;
2. Supplies of immovable goods;
3. Certain financial transactions; and
4. Insurance and reinsurance services.

However, where the transactions at 2 to 4 above are incidental transactions, they are disregarded when calculating turnover.

Transactions not included in the calculation of annual turnover include:

- Transfers of goods to a non-EU country without there being a supply for VAT purposes. An example of when this might arise would be where goods are moved to form part of the trader's stock in a non-EU country; and
- Disposals of tangible, or intangible, capital assets of an SME. An example of when this might arise would be where a tangible capital asset such as a computer, or a machine, used by the trader to carry out their economic activity, is sold. This sale is not included in the calculation of the annual turnover.

¹ Member States can opt to extend this condition to also cover the year before the previous calendar year (Y-2).

4 How to apply for the cross-border VAT SME Scheme (VSME):

Irish established businesses applying for this scheme must do so online through Revenue's Online Service (ROS). The procedures for registering for ROS, the procedures for registering for VAT and adding the agent link are similar to registration procedures of other taxheads and are available at Revenue.ie There are two steps in the registration process which must be completed.

4.1 Register for VSME on ROS

The first step requires the applicant to apply to register for the VSME taxhead on ROS using the 'Manage my Registration' service. To do so, the applicant will simply need to confirm that the business is established in Ireland and provide a date from which they wish to register for the scheme. The registration date cannot be backdated. Further details on how to register are in [Appendix 3](#).

4.2 Submit a Prior Notification

The second step which must be completed, is to submit a Prior Notification (PN) indicating in which other Member State(s) the small enterprise wishes to avail of the SME scheme. This step must be completed before conducting business under the scheme and is available for completion immediately after the VSME registration is completed. The PN is the means by which the applicant advises the Member State of Establishment (MSEST) of its intention to avail of the SME Scheme in another Member State.

When submitting a Prior Notification, at least one Member State other than Ireland must be selected.

When completing a PN, the applicant must provide turnover figures for each Member State. Once a PN is submitted, the applicant can see the status of their application in ROS (i.e. pending, approved, or refused).

The registration procedure must be processed by Revenue and approved by the Member State of Exemption (MSEXE) within 35 days of the receipt of the PN, except in cases the MSEXE requests additional information.

If approved, Revenue will issue the applicant with an EX number. A small enterprise can avail of the exemption from the date of issue of the EX number. This date cannot be backdated.

Where a PN is submitted in respect of more than one Member State, the small enterprise must await approval from each respective Member State before it can apply the scheme in that Member State.

Full instructions on how to submit the PN are available at [Appendix 4](#).

5 Obligations while in the scheme

5.1 Quarterly Reports and Reporting Periods

The small enterprise must submit a quarterly report of turnover via ROS for supplies made in all Member States in that calendar quarter. This report must also include turnover figures, if any, in Member States where the small enterprise does not apply the SME scheme. A “0” figure should be input for each Member State where the small enterprise does not have any economic activity.

The quarterly report must be submitted to Revenue within one month from the end of the calendar quarter as set out in Table below:

Calendar Quarters		Period of submission of the quarterly report
Q1	January, February, March	April
Q2	April, May, June	July
Q3	July, August, September	October
Q4	October, November, December	January

Where there is turnover in the period between which the turnover was declared in the Prior Notification and the first day of the quarter in which the customer was approved for the scheme, this turnover should be included in the first quarterly report due.

Full instructions on how to file and amend quarterly reports are included in [Appendices 6 and 7](#).

The purpose of the quarterly report is to allow Revenue to monitor the Union annual turnover of the small enterprise and enables each Member State of exemption to verify that the conditions of exemption continue to be met.

Where, during a calendar year, the Union annual turnover threshold is not exceeded, but the national annual turnover threshold is exceeded in a Member State of exemption, the small enterprise is excluded from the application of the SME scheme in that Member State. They should amend the Prior Notification form to remove that Member State. They could continue to apply the VAT exemption in other Member State(s) of exemption.

5.2 Union Annual Threshold Exceedance Notification

Where a small enterprise who avails of the scheme and, in the course of their business, exceeds the Union Annual Threshold, they are obliged to file a “Union Annual Threshold Exceedance Notification” on ROS. In doing so the small enterprise will be required to confirm the date of exceedance and declare the turnover in each Member State in which they have conducted business. This must be filed within 15 days. Full instructions are available in [Appendix 8](#).

The exceedance of the Union annual threshold triggers the deactivation of the EX number in all Member States of exemption and the obligation for the trader to fulfil VAT obligations (pay VAT, VAT register, submit periodical VAT returns, etc) in all Member States where they conduct business (except in Ireland, unless the Irish annual threshold is exceeded).

5.3 Edit and Amend Prior Notifications

A small enterprise will need to amend their Prior Notifications in certain circumstances including when they wish to:

- add a Member State to a Prior Notification after the original notification request has been filed. The customer can select the “Create or Update an existing Prior Notification” on ROS and can proceed in the same manner as with the Prior Notification to add the additional Member State. See [Appendix 5](#);
- remove a Member State from a Prior Notification after the original notification request has been filed. The customer can select the “Remove” option under relevant Member State. See [Appendix 5](#); or
- amend turnover figures declared on the Prior Notification previously submitted.

Where the status on the previously submitted Prior Notification for a specific Member State is at pending, and the small enterprise requires it to be amended, it will be necessary to contact a Revenue caseworker using contact details provided in [Section 10](#).

Removal of Member States is effective from the first date of the calendar quarter after the update to the Prior Notification is filed on ROS. However, when this is filed in the last month of a calendar quarter, removal is effective from the second month of the following calendar quarter.

5.4 Cancelling VSME Registration on ROS (File an Exclusion Report)

An SME can leave the cross-border SME scheme voluntarily. This generally happens when the small enterprise:

- a) decides to cease applying the VAT exemption under the SME scheme in all Member States, including when the union threshold is exceeded;
- b) decides to cease applying the Cross-border SME scheme but to continue to apply the domestic SME scheme in its Member State of Establishment only;
- c) relocates its establishment to a non-EU country; or
- d) the small enterprise has ceased its economic activity.

The trader is obliged to inform its tax authority through the submission of an update to a Prior Notification as detailed in [4.2](#).

Small enterprises should also cease their VSME Registration on ROS. To do so the customer should select the “File an Exclusion Report” option and follow the instructions. See [Appendix 9](#).

6 SME Scheme interaction with the standard VAT regime

6.1 VAT deductions

A small enterprise making supplies under the scheme is not entitled to deduct input VAT borne on its purchases of goods and services used to make such supplies. For mixed costs used to make both taxable supplies and supplies under an SME exemption, a pro-rata VAT recovery rate may apply.

Example 1

A small enterprise applies the SME scheme in Ireland (its Member State of Establishment (MSEST)) and in another Member State, France. It purchases goods and services in Ireland to be used to make supplies either in Ireland, in France or both in Ireland and France.

The small enterprise is **not entitled** to deduct input VAT on any of the purchases of goods and services used to make supplies under the SME scheme in Ireland and in France.

6.2 Activities not covered by the VAT SME Scheme

The SME scheme applies to supplies of goods and services only (output transactions) made by a small enterprise. Purchases (input transactions) made by a small enterprise are not covered by the SME scheme. Therefore, certain activities, such as the acquisition of goods or services from abroad, could trigger a VAT registration for both established and non-established traders in Ireland resulting in automatic exclusion from the SME scheme in Ireland.

Transactions outside the SME scheme that trigger a VAT registration and the obligation to declare and pay VAT can include the following:

- intra-Community acquisitions of goods (excluding new-means of transport and excisable goods) subject to VAT that exceed or are likely to exceed €41,000 over a continuous 12 month period;
- imports of goods;
- purchases of services for which the small enterprise is liable to pay VAT (reverse charge); or
- supplies of services within the territory of another Member State for which VAT is payable solely by the recipient (although there may be no VAT to pay).

Example 2

A trader is established in Ireland (its Member State of Establishment (MSEST)) and supplies goods (under the goods threshold) to consumers located exclusively in Ireland. It is availing of the domestic SME scheme. To make these supplies, the small enterprise purchases goods and services from suppliers established in Ireland and from suppliers established in other Member States.

The purchase of goods from suppliers established in other Member States (intra-Community acquisitions of goods over the €41,000 threshold), and the purchase of services from suppliers established in other Member States, are covered by the standard VAT regime as they are input transactions. For these purchases, the person liable to declare and pay VAT is the small enterprise by application of the reverse charge mechanism. Therefore, the trader would be required to VAT register to declare and pay VAT on these purchases in Ireland (subject to intra-Community acquisitions threshold of €41,000 for goods, and nil threshold for the receipt of certain reverse charge services). Where the small enterprise exceeds the thresholds for intra-Community acquisitions and receipt of services meaning it is required to register for VAT in Ireland, it would then no longer be included in the SME scheme in Ireland as the VAT registration is not ringfenced to those input transactions.

Example 3

A trader is established in France where it is covered by the standard VAT regime. It is provided with an 'EX' number because it avails of the Cross-border SME scheme in Ireland. It makes supplies of goods to final consumers located in Ireland. To make these supplies, the trader's Irish fixed establishment purchases some reverse charge services in Ireland from a supplier established in another Member State outside of Ireland.

The purchase of services from the suppliers not established in Ireland is covered by the standard VAT regime. The small enterprise should VAT register in Ireland to declare the purchases and to account for VAT on these purchases under the reverse charge mechanism. It would then no longer be included in the SME scheme in Ireland as the VAT registration is not ringfenced to those input transactions.

7 SME Scheme interaction with the OSS Union scheme

7.1 Overview

Operation of both the SME scheme and the OSS Union scheme is possible. A taxable person who meets the requirements shall be able to VAT exempt its supplies under the SME scheme made in its Member State of Establishment and/or in other Member States of exemption and at the same time be registered for the OSS Union scheme and declare distance sales made in the other Member States where the trader does not apply the SME scheme. It is not possible to apply the SME and OSS Union scheme at the same time in the same Member State.

Example 4		
Scenarios	Taxation in MEST (Ireland)	Taxation at destination (MS 2)
<p>Scenario 1</p> <p>A small enterprise is established in Ireland and makes distance sales of goods to consumers located in Member State 2 (MS 2). Its turnover does not exceed €10,000 (Place of supply threshold) and it is not registered for OSS nor has it opted for taxation at destination.</p> <p>Under this scenario, the place of supply to consumers in MS 2 is Ireland (Member State of Establishment of the small enterprise). If the small enterprise applies the SME scheme in Ireland, all these supplies are VAT exempt and should be included in the SME annual turnover of Ireland.</p>	Yes	No
<p>Scenario 2</p> <p>A small enterprise is established in Ireland and makes distance sales of goods to consumers located in MS 2. Its distance sales turnover exceeds €10,000 and it is not registered for OSS.</p> <p>Under this scenario, the place of supply to consumers in MS 2 is MS 2 (destination). If the small enterprise applies the cross-border SME scheme in MS 2, the supplies would be VAT exempt and should be included in the SME annual turnover of MS 2 in the quarterly reports to be submitted in Ireland.</p> <p>If the SME does not apply the cross-border SME scheme in MS 2, the supplies would be taxed and declared in the national VAT return in MS 2 under the rules of the standard VAT regime since the SME is not registered in</p>	No	Yes

OSS.		
<p>Scenario 3</p> <p>A small enterprise is established in Ireland and makes distance sales of goods to consumers located in MS 2. Its distance sales turnover does not exceed €10,000 but it is registered for OSS.</p> <p>Under this scenario, the place of supply to consumers in MS 2 is MS 2 (destination). Since the small enterprise is registered for OSS, the supplies located in MS 2 should be declared in the OSS declaration.</p> <p>If the small enterprise wants to apply the cross-border SME scheme in MS 2, the OSS scheme would no longer apply for MS 2. Under the SME scheme, the supplies located in MS 2 would be VAT exempt.</p> <p>In both cases, the supplies should be included in the turnover of MS 2 in the SME quarterly reports.</p>	No	Yes
<p>Scenario 4</p> <p>A small enterprise is established in Ireland and makes distance sales of goods to consumers located in MS 2. Its distance sales turnover does not exceed €10,000 but it has opted for taxation at destination.</p> <p>Under this scenario, the place of supply to consumers in MS 2 is MS 2 (destination). If the small enterprise applies the cross-border SME scheme in MS 2, the supplies would be VAT exempt. If the small enterprise wants to apply the OSS scheme instead, the supplies would not be VAT exempt and should be declared in the OSS declaration to be submitted in Ireland.</p> <p>In both cases, the supplies should be included in the turnover of MS 2 in the SME quarterly reports if the SME scheme is being operated in other MSs.</p>	No	Yes

7.2 Reporting of the supplies

The supplies covered by the SME scheme should not be included in the OSS declaration. However, the supplies included in the OSS declaration shall be included in the small enterprise's turnover to be reported in the Prior Notification and in the quarterly reports under the SME scheme.

To determine the annual turnover of a small enterprise in a given Member State, distance sales of goods and supplies of services shall be recorded as follows:

- **In the Member State of Establishment (MSEST)** if all the following conditions are met:
 - a) The total value – exclusive of VAT – of these supplies does not exceed €10,000 in the current calendar year and in the previous calendar year;
 - b) The taxable person has not opted for the taxation at destination; and
 - c) The taxable person is not registered for OSS in the Member State of establishment.

- **In the Member State of exemption** if one of the following conditions is met:
 - a) The total value – exclusive of VAT – of these supplies has exceeded €10,000 in the current calendar year and in the previous calendar year; or
 - b) The total value – exclusive of VAT – of these supplies does not exceed €10,000 but the taxable person opts for the taxation at destination; or
 - c) The total value – exclusive of VAT – of these supplies does not exceed €10,000 but the taxable person is registered for OSS.

8 SME interaction with the Import One-Stop Shop (IOSS)

The SME scheme and the IOSS are **mutually exclusive**.

A small enterprise availing of exemption under the SME scheme must opt out of the SME scheme to be able to use the IOSS.

9 Contact Details

For queries relating to ROS registration please contact the Revenue ROS Technical Helpdesk:

- Email at roshelp@revenue.ie
- Telephone at 01 738 3699, international customers may contact via the email address above or call +353 1 738 3699

For queries relating to registering for EU VAT SME Scheme or operation of the scheme please contact Revenue:

- Via [MyEnquiries](#), selecting VAT, EU VAT SME Scheme (VSME) or
- Via email on vsmehelp@revenue.ie

Appendix 1: How to register for ROS:

Details on how to register for ROS are available on the Revenue website, www.revenue.ie. To use the ROS service, you will need:

- Your Tax Registration Number, TAIN (agents only) or LPT Receiver Number
- Your mobile phone number
- Your active email address

To register for ROS you can do so by following these steps:

- Click the Register for ROS [link](#)
- Apply for a ROS Access Number (RAN)
- Apply for a ROS digital certificate
- Download and save your ROS digital certificate

Further information on the ROS registration process, including videos on downloading and saving your digital certificate, is available from [the ROS Help Centre](#)

The screenshot displays the ROS (Revenue Online Services) login page for business customers. At the top left, the Revenue logo is shown with the text 'Cáin agus Custair na hÉireann Irish Tax and Customs'. To its right is the 'ROS Revenue Online Services' logo. The word 'GAEILGE' is visible in the top right corner. The main heading is 'Secure Sign In for Business Customers'. Below this, there is a 'Select Certificate' section with a dropdown menu currently showing 'No Certificate loaded in this browser.' and a link to '> Manage My Certificates'. An information icon is present below this link. The 'Enter Password' section features a password input field and a 'Forgot Password' link with an information icon. Two buttons are located at the bottom: a blue 'Login to ROS' button and a white 'Trouble Logging In?' button. On the right side, there is a dark teal sidebar with the text 'Register for ROS' and 'Digital certificate explained. See How it Works' with a play button icon.

Figure 1: ROS Registration Screen

Appendix 2: How to add Agent link:

Where an agent is not linked to the customer, the agent must submit an Agent Link request. The agent completes the relevant section on ROS (see below) with the client's details and press the "Manage" button.

Manage Tax Registrations

Manage Client Registrations

Please use this option to update, add or cancel Agent/Client links and tax registrations if your client had/has an existing tax number, incl. PAYE.

Tax Registrations Reporting Obligations

VSME Enter registration no.

Enter name Manage Tax Registrati...

Manage →

Figure 2: Manage Client Registration

The list of various taxheads will be presented to the agent, and the agent selects "EU VAT SME Scheme VSME":

The screenshot displays a list of taxhead options on the ROS system. Each option consists of a title, a subtitle, a status message, and a 'Select Action' button. The status message for all options is 'You are not linked to this tax'. The 'EU VAT SME Scheme - VSME' option is expanded to show three sub-options:

- [Add and link to a new registration](#)
- [Link to and re-register a ceased registration](#)
- [Link only to an existing registration](#)

Figure 3: Selection of taxhead options on ROS

Clicking on the 'Select Action' button will present the following options:

The close-up shows three buttons, each with a pencil icon and a link:

- [Add and link to a new registration](#)
- [Link to and re-register a ceased registration](#)
- [Link only to an existing registration](#)

Figure 4: Options

Appendix 3: How to register Customer/Client for VSME:

A new link on the “Other Services” tab on ROS will be available to register for the EU VAT SME scheme. The customer clicks “Manage Tax Registrations” and then proceeds to click on “EU VAT SME Scheme”.

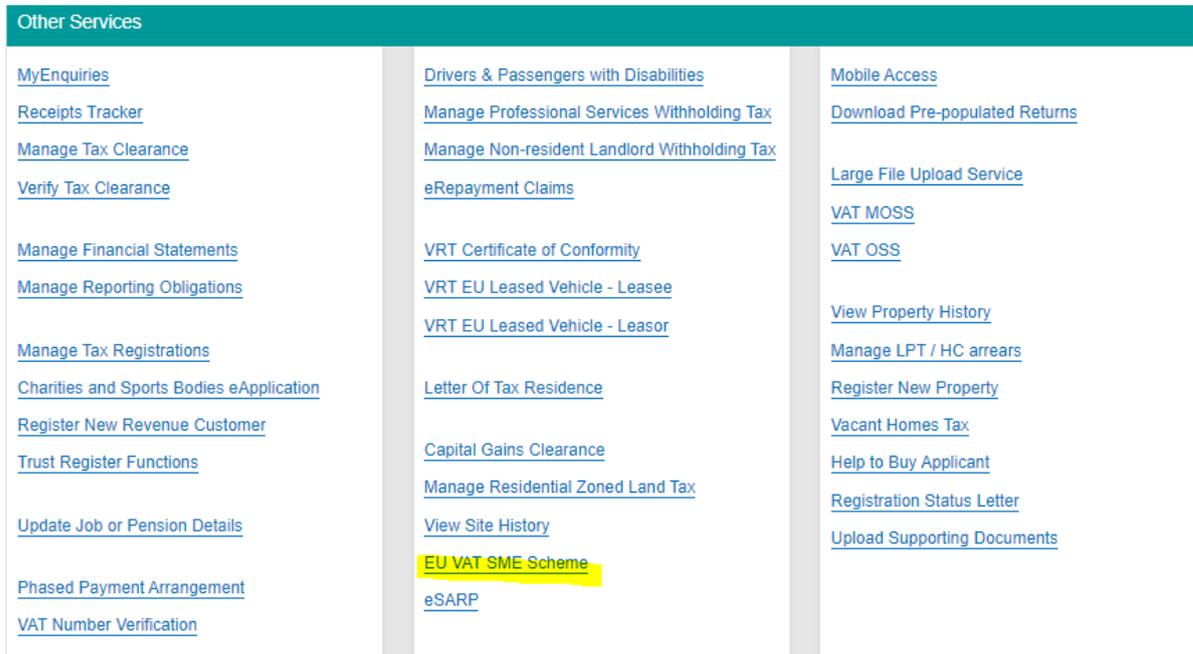


Figure 5: ROS Other Services screen

Agents will also be able to see this link and access the portal for clients that they are linked to for VSME. Where an agent is already linked to a client for an existing taxhead registration, they can first select the client from the “TAIN Services” screen:

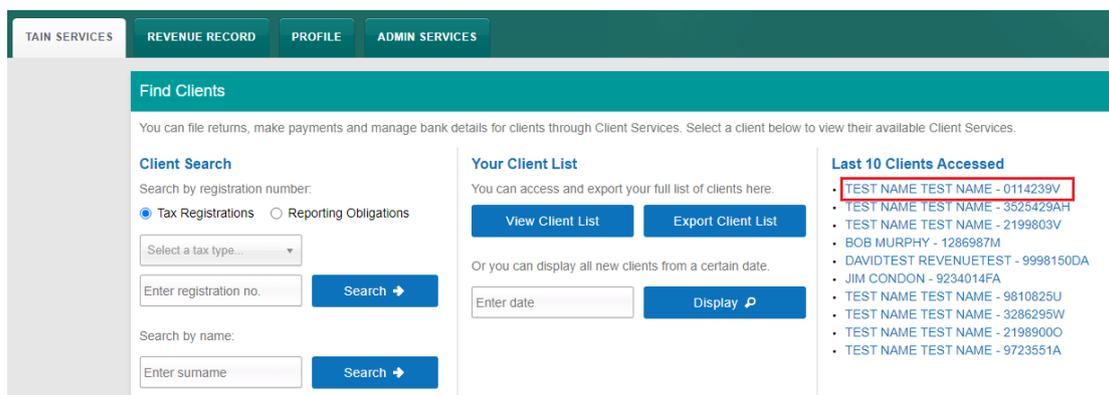


Figure 6: TAIN Services Screen

The agent will then select the “Manage Tax Registrations” link at the bottom of the “Client Services” tab:

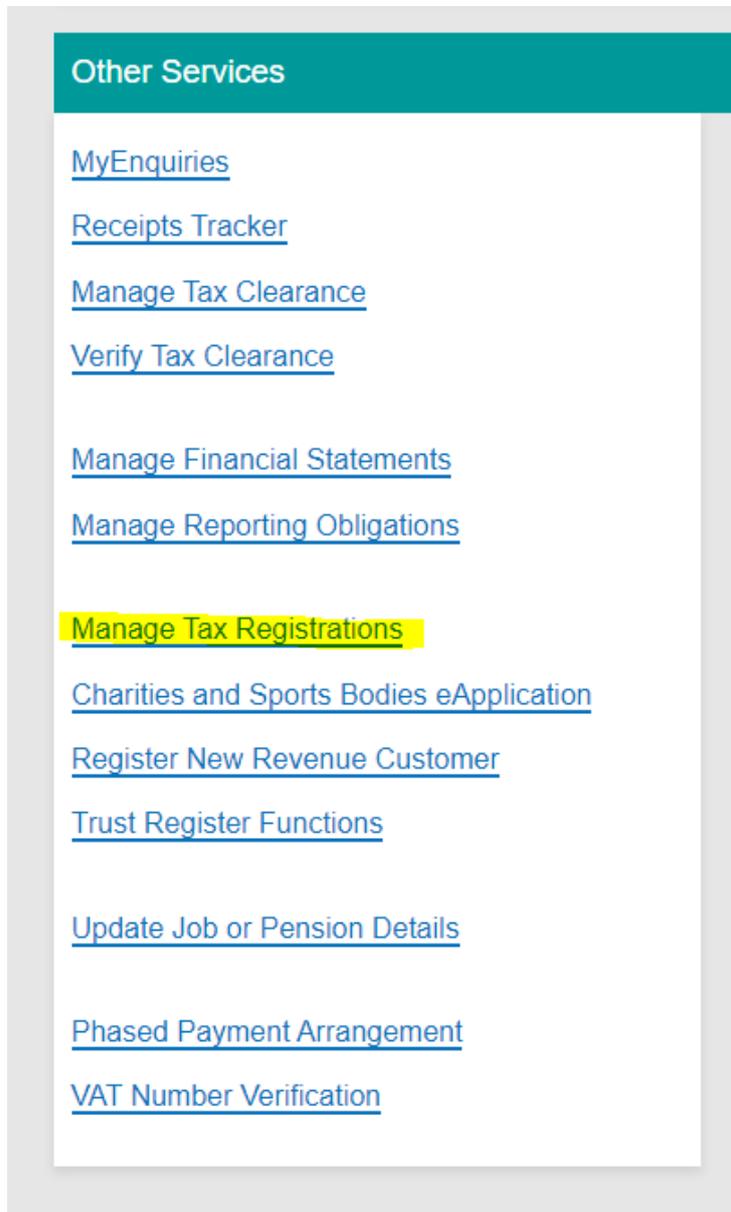


Figure 7: Other Services section

Both options will direct the customer/agent to the same place, to the screen outlined below:

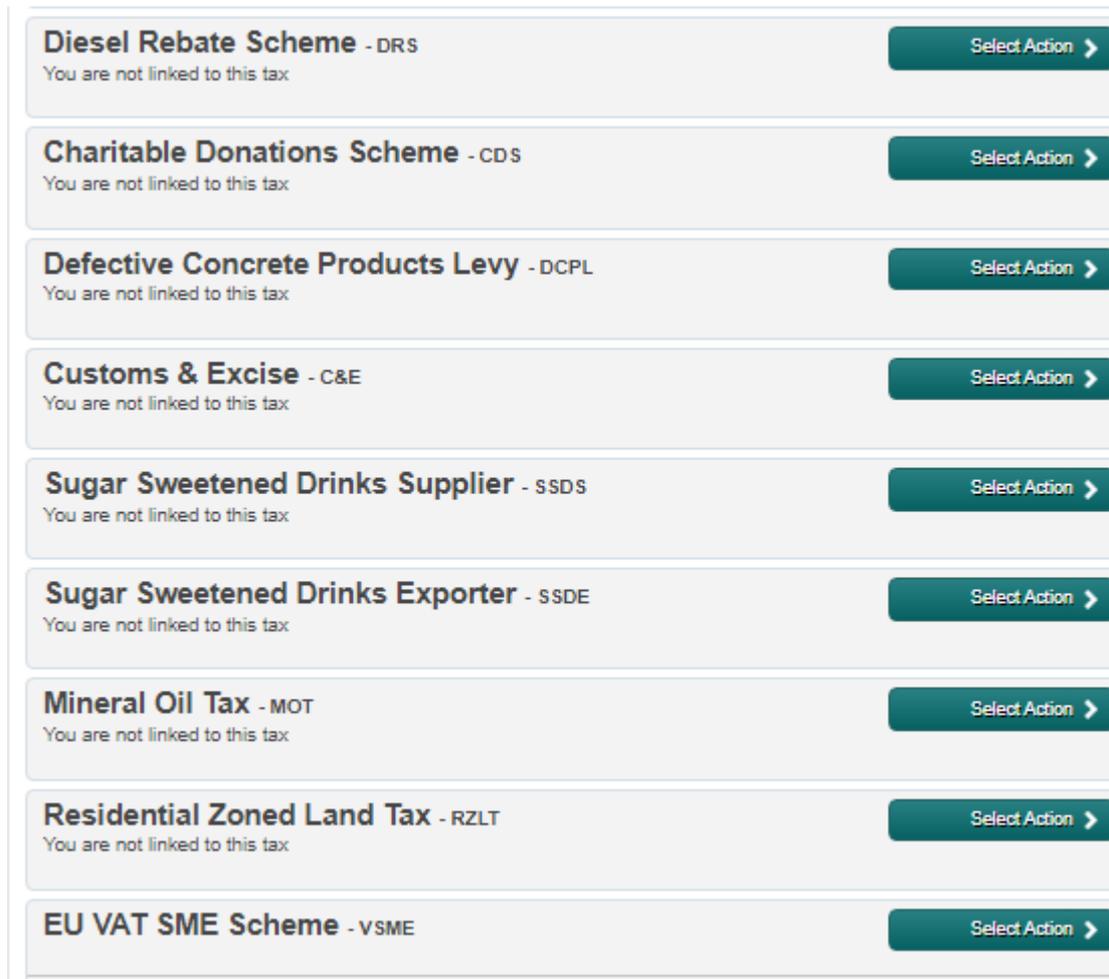


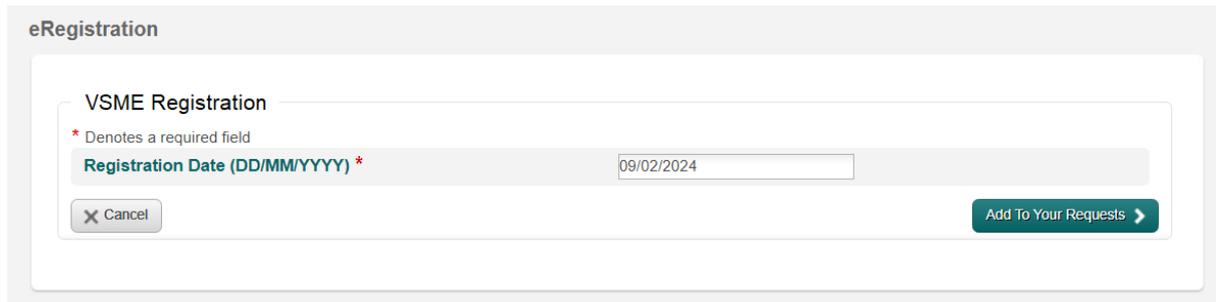
Figure 8: Taxhead Registration options

Clicking on the 'Select Action' button will present the following options:



Figure 9: Options

To add and link to a new registration, click on the relevant tab. The VSME Registration Date must then be input, and this will be the start date of the registration. This will then prompt when the customer needs to start filing returns from:



The screenshot shows a web form titled "eRegistration" with a sub-section "VSME Registration". A legend indicates that an asterisk (*) denotes a required field. The "Registration Date (DD/MM/YYYY) *" field contains the date "09/02/2024". There are two buttons: "Cancel" on the left and "Add To Your Requests" on the right.

Figure 10: VSME Registration date

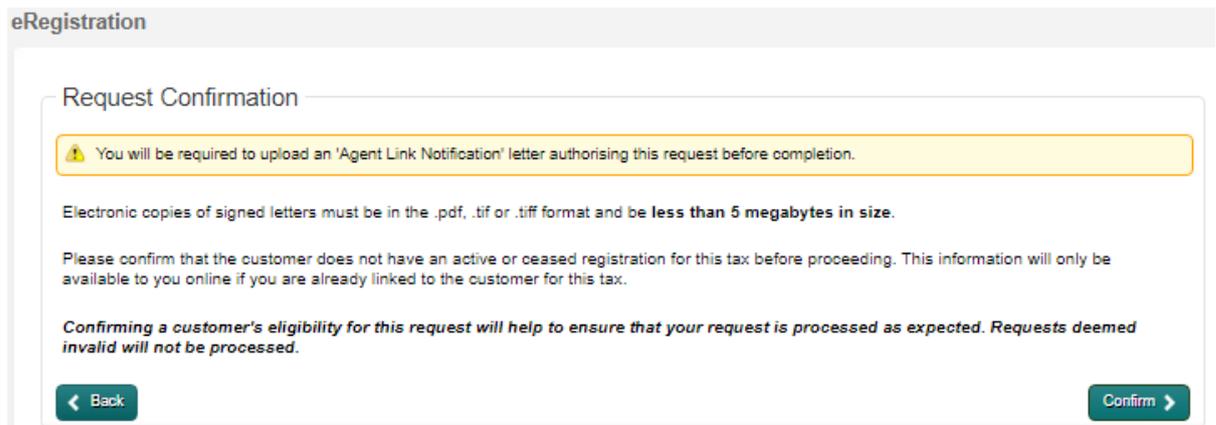
Note: The VSME Registration Date cannot be backdated, i.e. it cannot be prior to today's date.

A future date can be input using the following rules:

- A date up to the start date of the next quarter can be input.
- For example, today is 01/02/2025. The start of the next quarter is: 01/04/2025. Any date between (and including) 01/02/2025 – 01/04/2025 can be input into the Registration Date field.

Click "Add To Your Requests" and then "Submit"

After clicking the "Link to this registration" link, the following screen will be presented:



The screenshot shows a web form titled "eRegistration" with a sub-section "Request Confirmation". A yellow warning box states: "You will be required to upload an 'Agent Link Notification' letter authorising this request before completion." Below this, text specifies: "Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size." Further text reads: "Please confirm that the customer does not have an active or ceased registration for this tax before proceeding. This information will only be available to you online if you are already linked to the customer for this tax." A final note states: "Confirming a customer's eligibility for this request will help to ensure that your request is processed as expected. Requests deemed invalid will not be processed." There are two buttons: "Back" on the left and "Confirm" on the right.

Figure 11: Request confirmation

Clicking 'Confirm' will then bring the customer/agent to the following screen:

The screenshot displays a web interface with two main sections. On the left, under the heading "Registration Options", there are six rows of tax-related information. Each row includes a tax name, a status (e.g., "You are not linked to this tax" or "You are linked to this tax"), and a "Select Action" button. The "Employer (PAYE/PRSI)" row is expanded to show details: "Status: Active", "Number: 00001013N", "You are linked to this tax", and "Type: Financial Agent with payroll, ERR and Global Mobility access". It includes "Cease Registration" and "Remove Agent Link" buttons. On the right, the "Your Requests (1)" section shows a "Registrar" dropdown set to "VSME" with "Edit" and "Cancel" links. Below this, a message states: "You need to submit this request in order for this transaction to be processed." and a "Submit" button is visible.

Registration Options	Action
Capital Acquisitions Tax - CAT You are not linked to this tax	Select Action >
Capital Gains Tax - CGT You are not linked to this tax	Select Action >
Value Added Tax - VAT You are not linked to this tax	Select Action >
Employer (PAYE/PRSI) Status: Active Number: 00001013N You are linked to this tax Type: Financial Agent with payroll, ERR and Global Mobility access	Cease Registration > Remove Agent Link
Corporation Tax - CT You are not linked to this tax	Select Action >
Relevant Contracts Tax - RCT You are not linked to this tax	Select Action >

Your Requests (1)

Registrar: VSME
[Edit](#) [Cancel](#)

You need to submit this request in order for this transaction to be processed.

[Submit >](#)

Figure 12: Your Requests

Clicking "Submit" will prompt the agent to this screen:

The screenshot shows the "eRegistration Summary" screen. At the top, it says "Summary". Below this, there is a section titled "VAT Exemption Scheme for SMEs Registration (New)". Inside this section, there is a field for "Registration Date" with the value "24/04/2024". Below the registration details, there is an information box with a blue icon and text: "The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the 'Generate Client Consent Letter' button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#)." Below this information box, there are three buttons: "Generate Client Consent Letter", "Back", and "Next".

eRegistration

Summary

VAT Exemption Scheme for SMEs Registration (New)

Registration Date: 24/04/2024

i The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).

[Generate Client Consent Letter](#) [Back](#) [Next >](#)

Figure 13: Summary

By clicking “Next”, the agent will then be directed to the following screen:

eRegistration

TAIN Link Attachment

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed TAIN Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

File*

No file chosen

Please indicate which tax heads the attachment is relevant to by checking the boxes.

VAT Exemption Scheme for SMEs

Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.

Figure 14: TAIN link attachment

By clicking “Next”, the agent will then be directed to the following screen:

eRegistration

TAIN Link Attachment

Attached approval letter file(s):

VAT Exemption Scheme for SMEs	Agent_Link_Notification_Letter.pdf	<input type="button" value="Remove Attachment"/>
-------------------------------	------------------------------------	--------------------------------------------------

Figure 15: TAIN link attachment

Clicking Sign and Submit will bring the customer/agent to this screen:

Information  If your **transaction** is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate [Help](#)

Enter Password

0%

Figure 16: Sign & Submit

Clicking “Sign & Submit” will bring the customer/agent to the following ROS Acknowledgement screen:

ROS Acknowledgement

You have just transmitted an Online Registration Return for your client which has been received by ROS.

You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on Client Services tab. To return to TAIN Services click on TAIN Services tab.

Please use the **Notice Number** below in any future correspondence or inquiry relating to this transaction.

Notice Number

eRegistration summary:

Action	Status	Comments
Add Agent Link to VAT Exemption Scheme for SMEs	Success	

To return to TAIN Services click on TAIN Services tab.

Figure 17: ROS Acknowledgement

After a customer (or agent on behalf of a client) registers for VSME taxhead on ROS, an item is added to the customer's ROS inbox.

Instead of the standard inbox document for all taxheads which displays the registration date and status, the inbox document for VSME displays the following message:

‘You have completed the first step in registering for the VAT Exemption Scheme for SMEs. In order to complete the registration process and apply for exemption from other Member States, you must complete a Prior Notification. To do this, please go to the “EU VAT SME Scheme” link on the My Services page on ROS.’

Notice Number: 6000417765G This is a notice of the Registration Submitted to Revenue Commissioners on 17/05/2024 Date Submitted: 17/05/2024

eRegistration

VAT Exemption Scheme for SMEs Registration (New)

You have completed the first step in registering for the VAT Exemption Scheme for SMEs.
In order to complete the registration process and apply for exemption from other member states, you must complete a Prior Notification.

To do this, please go to the 'VAT Exemption Scheme for SMEs' link on the My Services page on ROS.

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction

[Print >](#)

Figure 18: ROS Inbox Registration message

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Appendix 4: How to create a Prior Notification:

Where the customer is registered for the VSME taxhead, the options available are:

- Create a new Prior Notification, or update an existing Notification
- File a quarterly report or amend a previously filed report
- File Union Annual Threshold Exceeded Notification
- Cancel (VSME) Registration (File an Exclusion Request)

The customer will select the EU VAT SME Scheme on ROS:

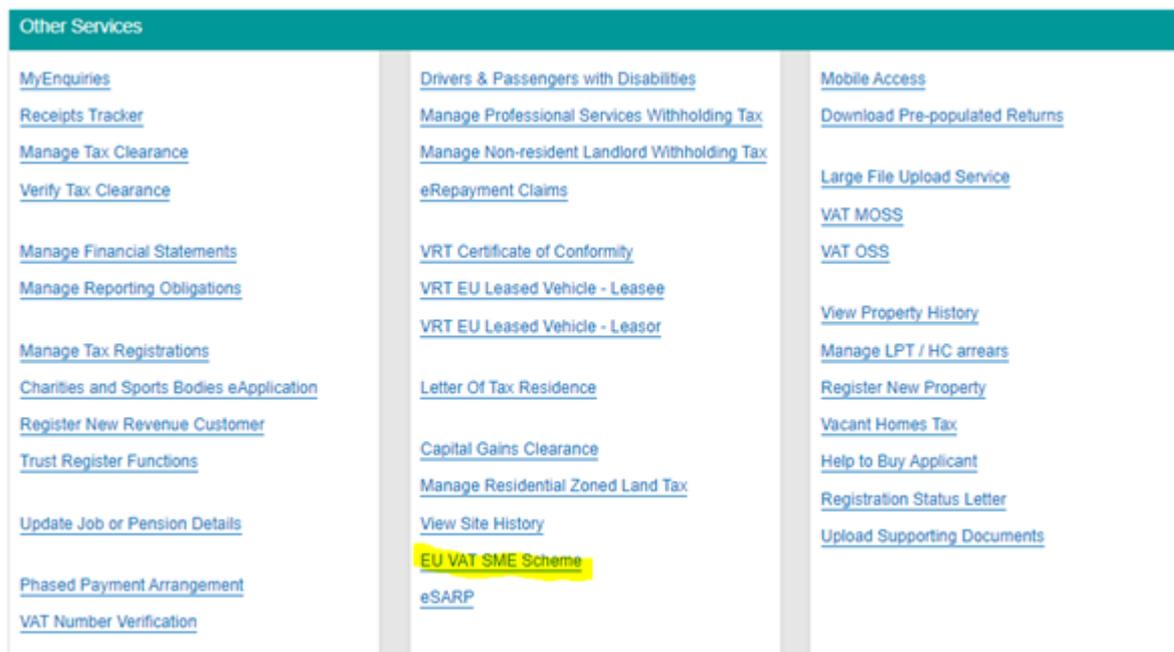


Figure 19: EU VAT SME Scheme on ROS Portal

The following screen will then be displayed:

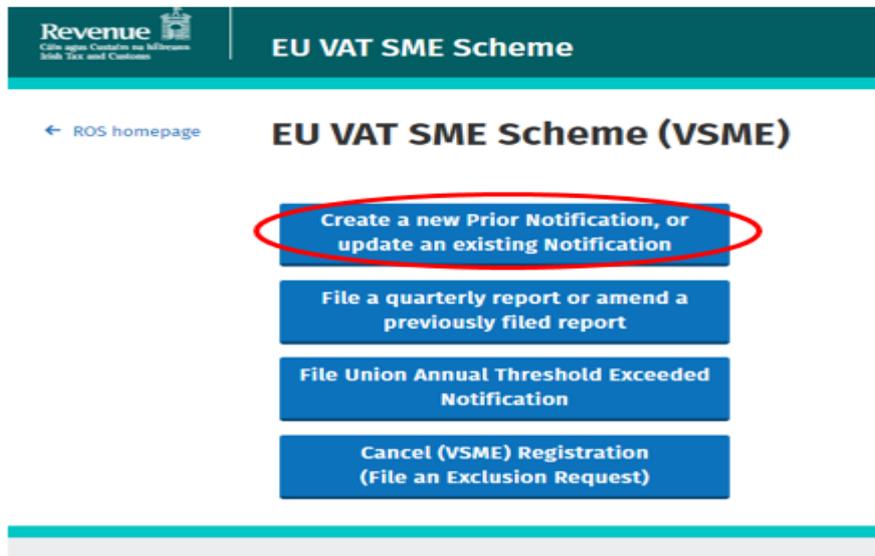


Figure 20: EU VAT SME Scheme screen

To file a Prior Notification, the customer must click on the “Create or update an existing Prior Notification” Button (see Figure 20). This will then prompt the customer to the following screen:

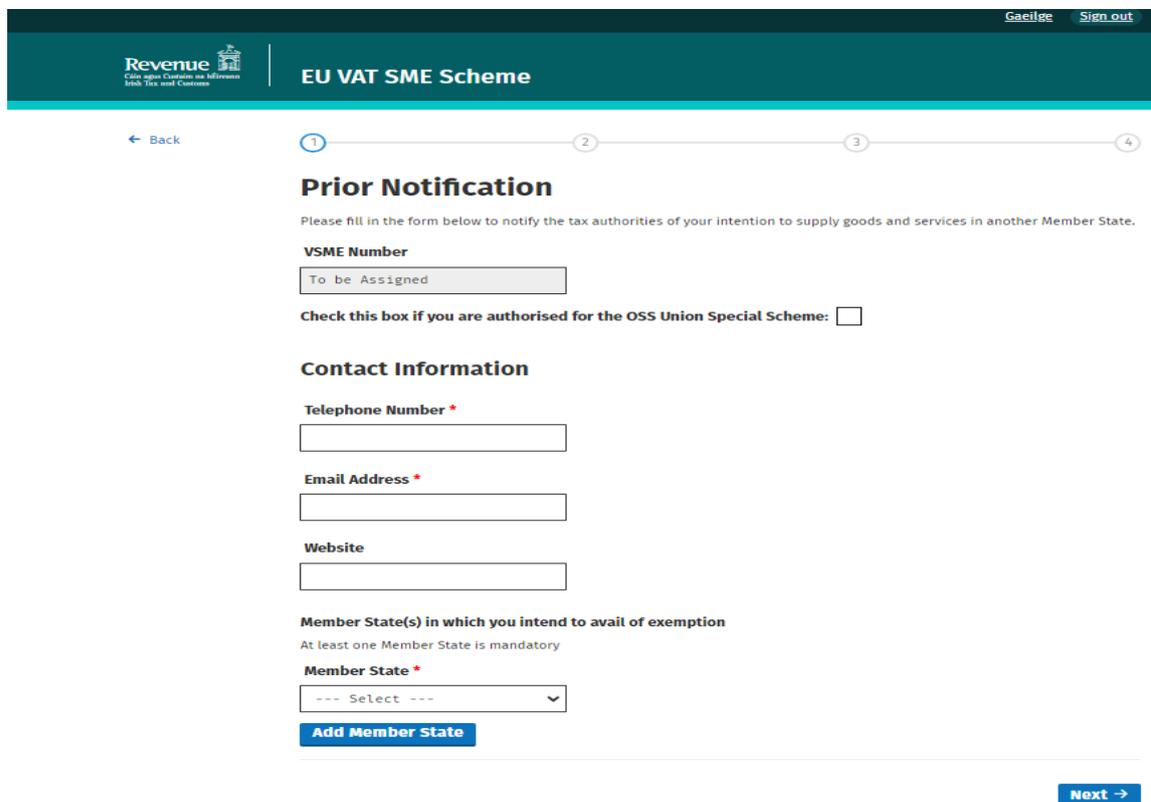


Figure 21: VSME Prior Notification screen

The customer then selects a country from the “Member State” dropdown menu, and then clicks the “Add Member State” button. This country will then be added (France in the example below), as can be seen in Figure 22:

[Gaeilge](#) [Sign out](#)

Revenue
Cúis agus Cúistí na hÉireann
Irish Tax and Customs

EU VAT SME Scheme

[← Back](#) 1 2 3 4

Prior Notification

Please fill in the form below to notify the tax authorities of your intention to supply goods and services in another Member State.

VSME Number

Check this box if you are authorised for the OSS Union Special Scheme:

Contact Information

Telephone Number *

Email Address *

Website

Member State(s) in which you intend to avail of exemption
At least one Member State is mandatory

Member State *

Add Member State

Next →

Figure 22: Add a Member State

The total value of supplies figure for each Member State must then be input:

[Gaeilge](#) [Sign out](#)

EU VAT SME Scheme

[← Back](#)

1
2
3
4

Prior Notification - Current Year Values

VSME Number

To be Assigned

Total value of supplies carried out by the taxable person in Ireland and in Member States where you are applying for the exemption

Total value of supplies carried out to date during the current calendar year

Member State	Business Sector	Total Value of Supplies *
Ireland	Services	€ <input style="width: 100px;" type="text"/>
	Goods	€ <input style="width: 100px;" type="text"/>
France	Specific sector - Secondary activities of lawyers, authors, and artists	€ <input style="width: 100px;" type="text"/>
	General sector - Goods	€ <input style="width: 100px;" type="text"/>
	Specific sector - Main activity of lawyers, authors, and artists	€ <input style="width: 100px;" type="text"/>
	General sector - Services	€ <input style="width: 100px;" type="text"/>

Total value of supplies carried out by the taxable person in other Member States

Total value of supplies carried out to date during the current calendar year

Please click this button if you wish to declare zero supplies in all Member States listed below

[Declare Zero Supplies](#)

Member State	Business Sector	Total Value of Supplies *
Austria	--	€ <input style="width: 100px;" type="text"/>
Belgium	--	€ <input style="width: 100px;" type="text"/>
Bulgaria	--	€ <input style="width: 100px;" type="text"/>
Croatia	--	€ <input style="width: 100px;" type="text"/>

Figure 23: Current Year Values for each Member State

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

When the Prior Notification has been filed, the customer will receive an acknowledgement receipt of the Prior Notification filed:

The screenshot shows the Revenue EU VAT SME Scheme acknowledgement page. At the top right, there are links for "Gaeilge" and "Sign out". The Revenue logo is on the left, with the text "Revenue" and "Cúin agus Cúistí na hAidíneán Irish Tax and Customs". The main heading is "EU VAT SME Scheme". Below this, there is a link "← Return to VSME Landing". A central icon of a sun with a checkmark is displayed above the text "Thank you". A message box states "Your Prior Notification has been successfully received by Revenue." At the bottom left, there is a link "Revenue Home".

Figure 24: Prior Notification acknowledgement on ROS

Appendix 5: How to edit or amend a Prior Notification

When a Prior Notification has already been submitted and a customer may wish to edit/amend same, the customer selects the option “Create a new Prior Notification, or update an existing Notification” (see Figure 20). Information that can be amended in a Prior Notification are Contact details, Website address details and Member States.

The customer will select the EU VAT SME Scheme on the ROS Portal:

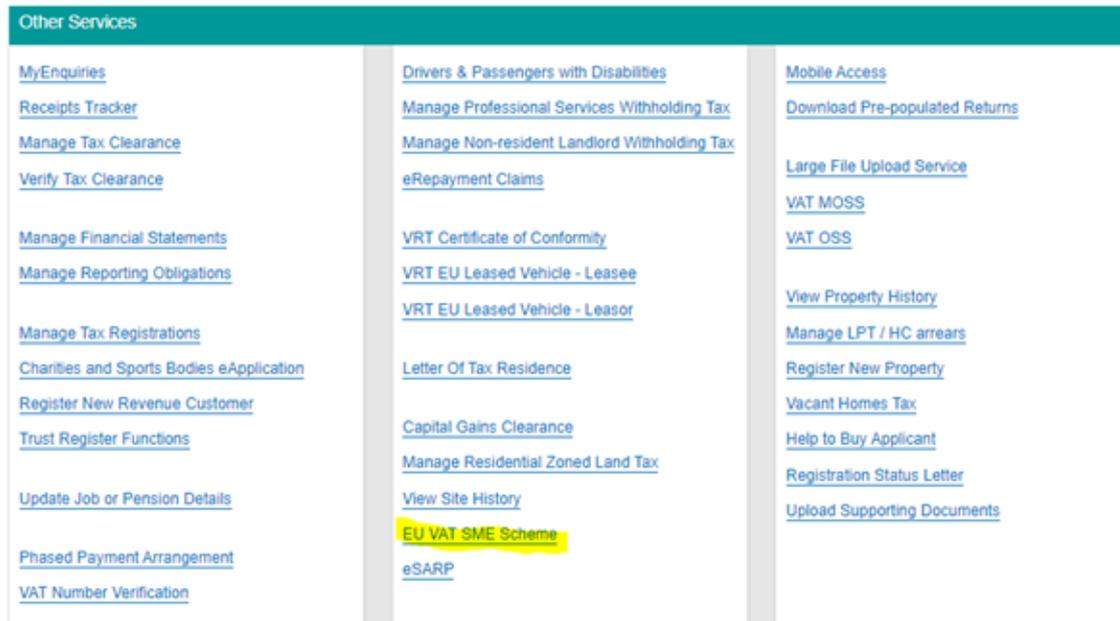


Figure 25: EU VAT SME Scheme on ROS Portal

The customer will then be prompted to the following screen:

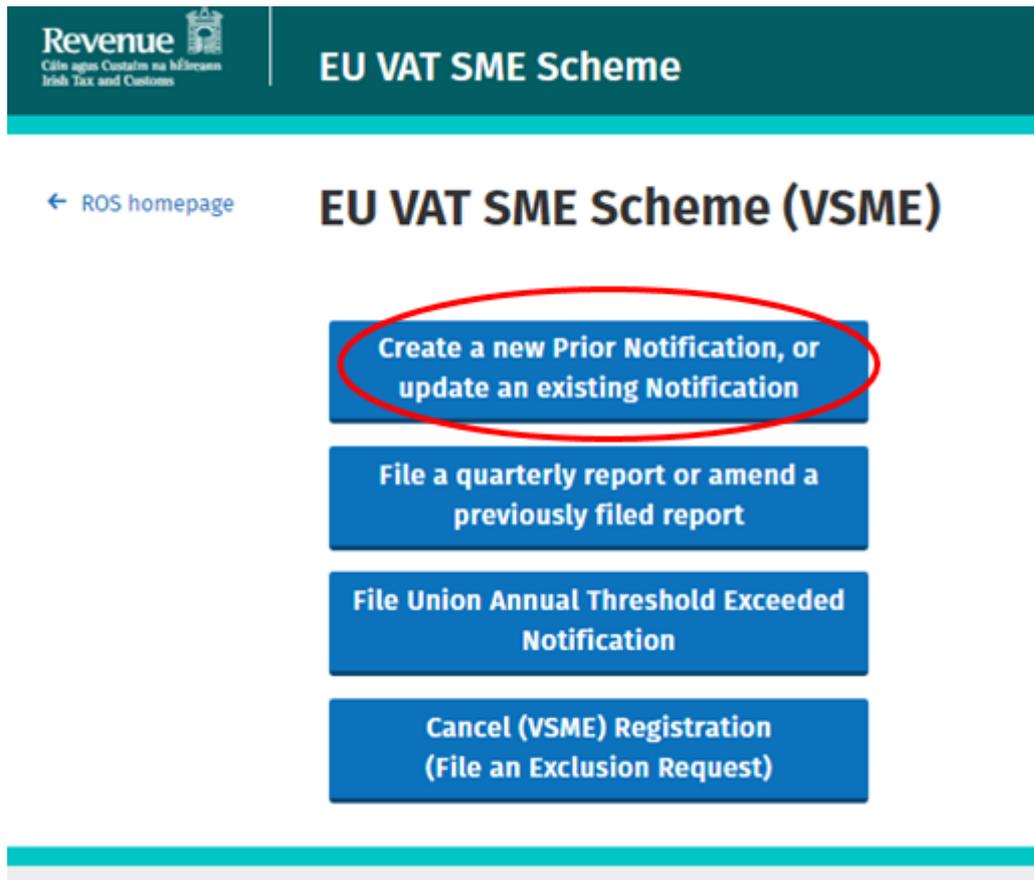


Figure 26: EU VAT SME Scheme screen

After selecting the “Create a Prior Notification, or update an existing Notification” button, the following screen will then be displayed:

Revenue
 The Irish Revenue for Business
 2024 Tax and Customs

EU VAT SME Scheme

← Back

1 — 2 — 3 — 4

Prior Notification

Please fill in the form below to notify the tax authorities of your intention to supply goods and services in another Member State.

VSME Number

Check this box if you are authorised for the OSS Union Special Scheme:

Contact Information

Telephone Number *

-
-
-

Website

Member State(s) in which you have applied for an exemption

Member State(s)	Status	Action
Finland	Pending approval by Member State	View
Lithuania	Pending approval by Member State	View

Member State(s) in which you intend to avail of exemption
 At least one Member State is mandatory

Member State *

[Add Member State](#)

[Next →](#)

Figure 27: Edit Prior Notification

This screen shows the countries already selected on the original Prior Notification (Finland and Lithuania as shown in example in Figure 27), and so will not appear on the dropdown menu of countries available for selection. If any additional Members States are to be added, the customer then selects the relevant Member State. If a customer wishes to cease from the Member State, they select the “Remove” tab beside the relevant state.

Member State(s) in which you have applied for an exemption

Member State(s)	Status	Action
Latvia	Pending approval by Member State	View

Member State(s) in which you intend to avail of exemption

At least one Member State is mandatory

Member State(s)	Action
Finland	Remove

Member State *

Add Member State**Next →**

Figure 28: Add/Remove Member State

When the customer selects “Next”, the customer is now prompted to complete Current and Previous Year Values:

Revenue Clárú agus Cártaí an Infheistíora
SME, Tax and Customs
EU VAT SME Scheme

[← Back](#) ① ————— ② ————— ③ ————— ④

Prior Notification - Current Year Values

VSME Number

Total value of supplies carried out by the taxable person in Ireland and in Member States where you are applying for the exemption

Total value of supplies carried out to date during the current calendar year

Member State	Business Sector	Total Value of Supplies *
Ireland	Services	€ 5000
	Goods	€ 0
Portugal	--	€ 0

Figure 29: Amend Current Year Values

← Back

1 — 2 — 3 — 4

Prior Notification - Previous Year Values

VSME Number
To be Assigned

Total value of supplies carried out by the taxable person in Ireland and in Member States where you are applying for the exemption

Total value of supplies carried out during the previous calendar year

Member State	Business Sector	Total Value of Supplies *
Ireland	Services	€ 5000
	Goods	€ 0
Portugal	--	€ 0

Figure 30: Amend Prior Year Values

When the data has been edited/amended, the customer clicks the Submit Button. Clicking this button will then prompt the customer to enter password and submit the amended Prior Notification:

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Sign & Submit

Sign & Submit

Certificate: Com_03860243GH [Help](#)

Enter Password:

Sign & Submit

0%

[Security](#) [Privacy Policy](#) [Accessibility](#) [Terms & Conditions](#)

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Figure 31: Sign & Submit

The customer will receive a ROS Inbox item to acknowledge receipt of their amended Prior Notification (Figure 32).

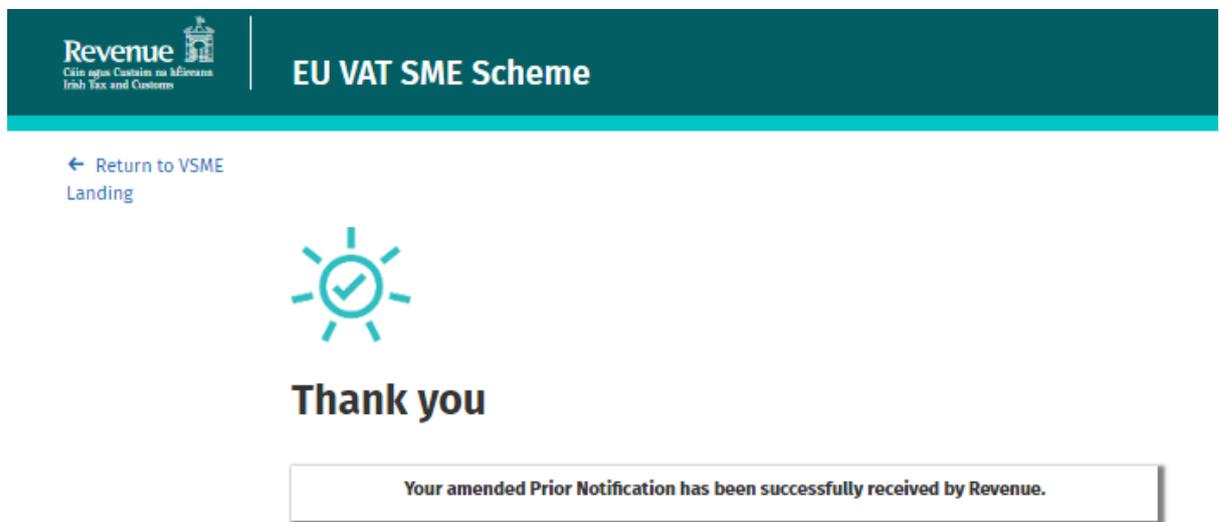


Figure 32: Amended Prior Notification acknowledgement

Appendix 6: How to file a Quarterly Report:

When a customer is registered for EU VAT SME Scheme, they are required to file a Quarterly Report. This report can only be completed and filed via the VSME Portal on ROS. The customer must have at least one Member State (other than the Member State of establishment) at a status of “Exemption approved by Member State” on the latest version of their Prior Notification. The customer must be approved on the scheme by at least one Member State before they can file Quarterly Reports.

To file a Quarterly Report, the customer selects EU VAT SME Scheme under the My Services on ROS:

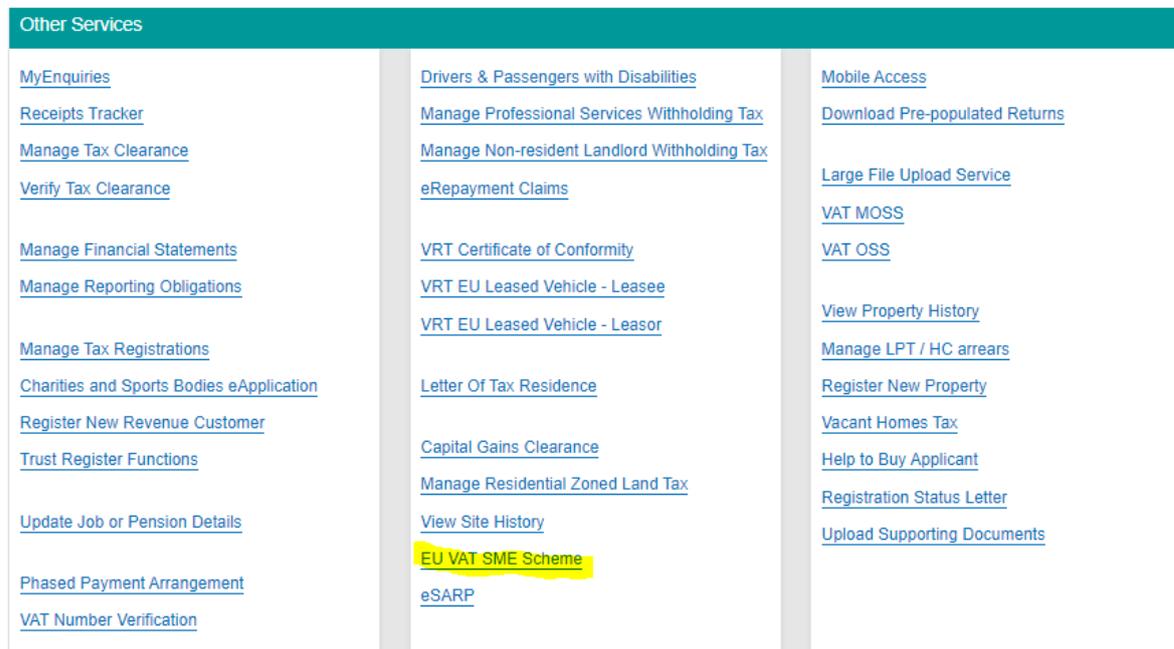


Figure 33: EU VAT SME Scheme on ROS Portal

The customer selects the “File a Quarterly Report or a correction to an existing one” button on the VSME Portal:

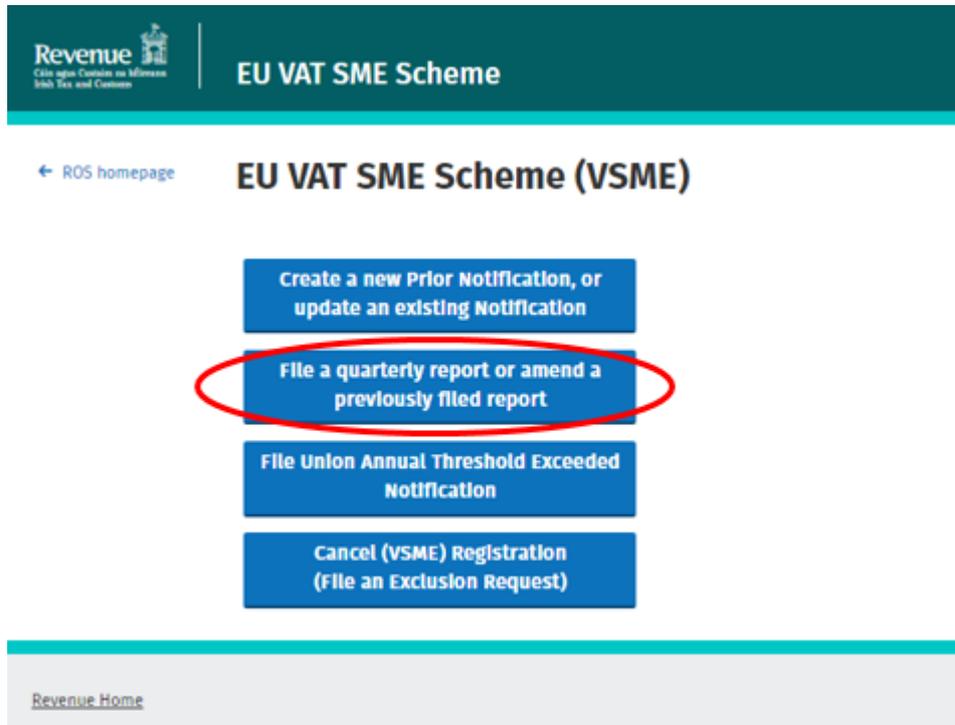


Figure 34: File a Quarterly Report

If the customer clicks the “File a Quarterly Report or amend a previously filed report” button in Figure 34 and does not meet the criteria, the following error message will be displayed:

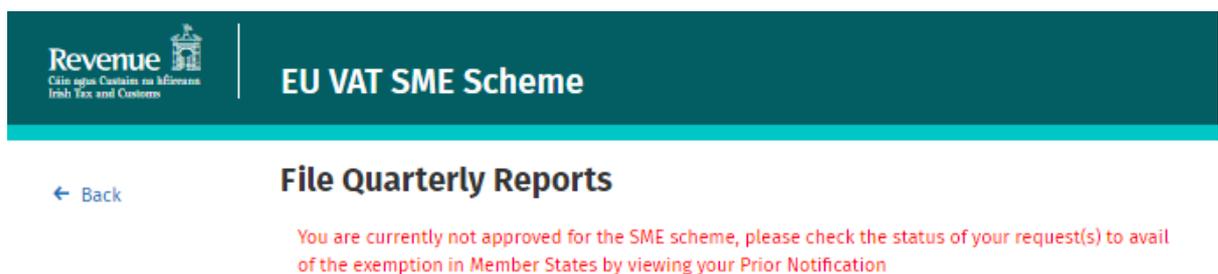


Figure 35: Error Message

If the customer clicks the button before the Quarterly Report is due, the following message will be displayed on screen:

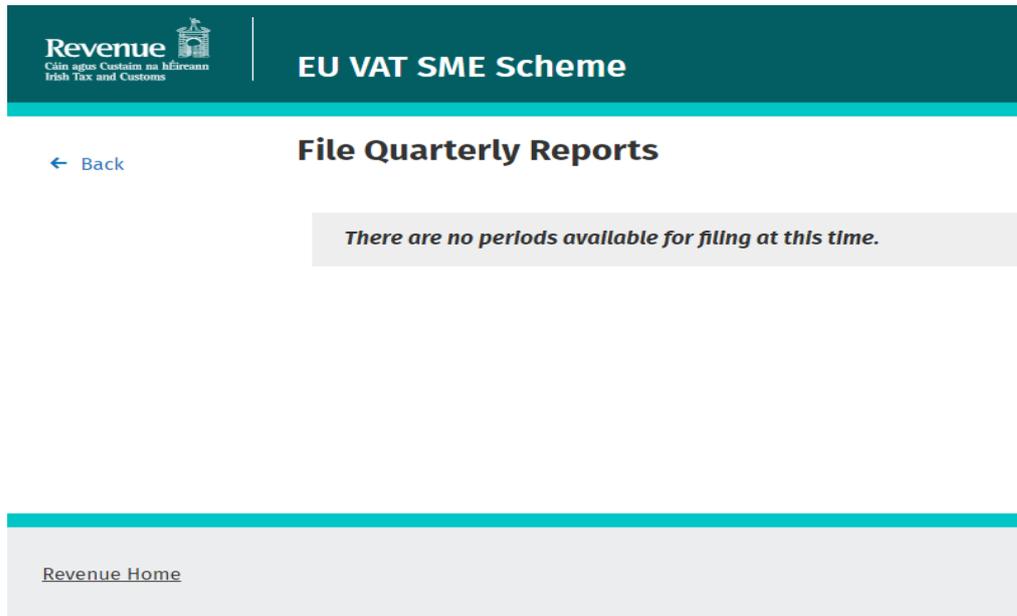


Figure 36: No periods available to file

Once the customer passes the above criteria, the periods available for filing will then be displayed on the Portal. The customer should then select the “File Quarterly Report” button:

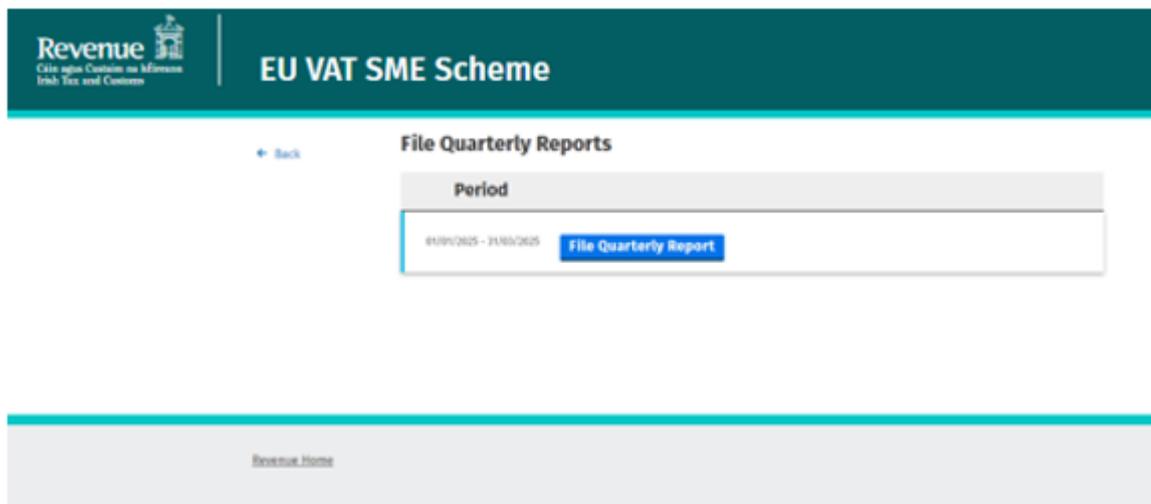


Figure 37: File Quarterly Report

Clicking the “File Quarterly Reports” button will open the Quarterly Report for that period.

The customer completes the relevant Quarterly Report period information – Total Values of Goods/Services for each Member State for that quarter (01/01/2025 – 31/03/2025 as seen in the example in Figure 38).

← Back

Quarterly Report for the period 01/01/2025 - 31/03/2025

Total value of supplies of goods and services carried out during this quarter

Member State	Business Sector	Total Value of Supplies *
Ireland	Services	€ 500
	Goods	€ 500
Please click this button if you wish to declare zero supplies in all Member States listed below		Declare Zero Supplies
Austria	--	€ 0
Belgium	--	€ 0
Bulgaria	--	€ 0

Figure 38: Quarterly Report screen

If a customer does not have any relevant data/transactions to report in the relevant reporting quarter, they may submit a “Nil” return. In doing so, the customer is confirming they have met their reporting requirements for the period and do not have relevant transactions to report.

For Member States the customer has no sales with, select the “Declare Zero Supplies” button as this will pre-populate “€0” values in the Member States where no exemption has been approved (Figure 39).

Netherlands	--	€ 0
Poland	--	€ 0
Portugal	--	€ 0
Romania	--	€ 0
Slovakia	--	€ 0
Slovenia	--	€ 0
Spain	--	€ 0
Sweden	--	€ 0
Total value of supplies of goods and services in all Member States:		€ 1000.00

By checking this box, I declare that the details provided in this form are true and accurate.

[Submit →](#)

Figure 39: Quarterly Report screen

The customer then ticks the Checkbox and clicks the “Submit” button. The customer will then be re-directed to the Sign & Submit screen. The ROS password is input, and the button “Sign and Submit” button is clicked:

The image shows a web interface for the 'Sign & Submit' step. At the top, there is a header with the Revenue logo and the text 'Sign & Submit'. Below this, a modal window titled 'Sign & Submit' contains the following elements: a 'Certificate' field with the value 'Cus_80000090B' and a 'Help' link; an 'Enter Password' field with masked characters; a 'Sign & Submit' button; and a progress bar at the bottom of the modal showing '0%'. At the bottom of the main page, there are links for 'Security', 'Privacy Policy', 'Accessibility', and 'Terms & Conditions', along with the Revenue logo and text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'.

Figure 40: Sign & Submit

When the customer submits the Quarterly Report information, they will receive a ROS acknowledgment confirming the details have been received:

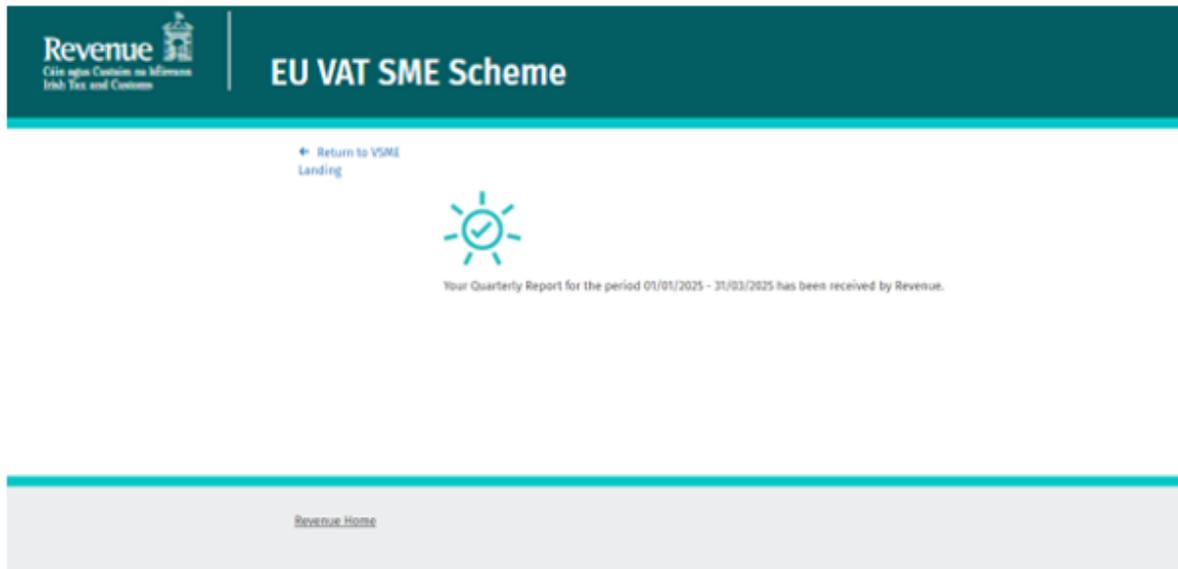


Figure 41: Confirmation of receipt of Quarterly Report

The customer will also receive an acknowledge receipt of the Quarterly Report in their ROS Inbox (Figure 42). The customer may wish to print the receipt for their own records. Click “OK” will return the customer to the “My Services” page.

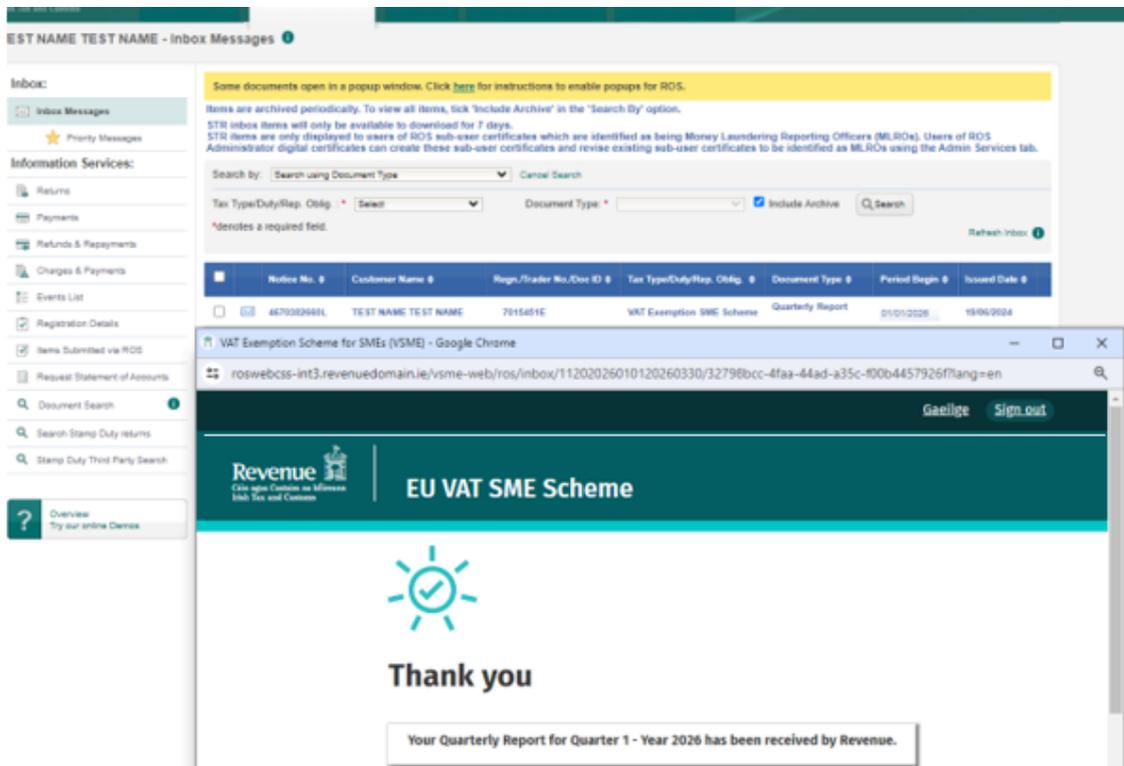


Figure 42: ROS Inbox screen

An agent with a TAIN certificate may upload Quarterly Reports on ROS on behalf of their client. The Agent should log into ROS, and search for their client using “Client Search” or “Client List” under Tax Registrations.

The screenshot displays the Revenue Client Services interface. At the top, there is a navigation bar with the Revenue logo and the text 'Cáta agus Cústaim na hÉireann Irish Tax and Customs'. Below this, there are four tabs: 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The main content area is divided into three sections:

- Find Clients:** This section includes a 'Client Search' form with options for 'Tax Registrations' (selected) and 'Reporting Obligations'. It has fields for 'Select a tax type...', 'Enter registration no.', and 'Enter surname', each with a 'Search' button. To the right, there is a 'Your Client List' section with 'View Client List' and 'Export Client List' buttons, and a 'Last 10 Clients Accessed' list. Below the list, there is a 'Display' button and a field for 'Enter date'.
- Manage Tax Registrations:** This section includes a 'Manage Client Registrations' form with options for 'Tax Registrations' (selected) and 'Reporting Obligations'. It has fields for 'Select a tax type...', 'Enter registration no.', 'Enter name', and 'Select tax type...', with a 'Manage' button. To the right, there is a 'Register New Revenue Customer' section with a 'Register New Revenue Customer' button, and a 'Register New Reporting Entity' section with a 'Register New Reporting Entity' button. Below these, there is a 'Register for Import Scheme' button.
- Properties:** This section is currently empty.

Figure 43: Agent Menu screen

The agent will then select Tax Type – VSME, input the client details and select “Manage”:

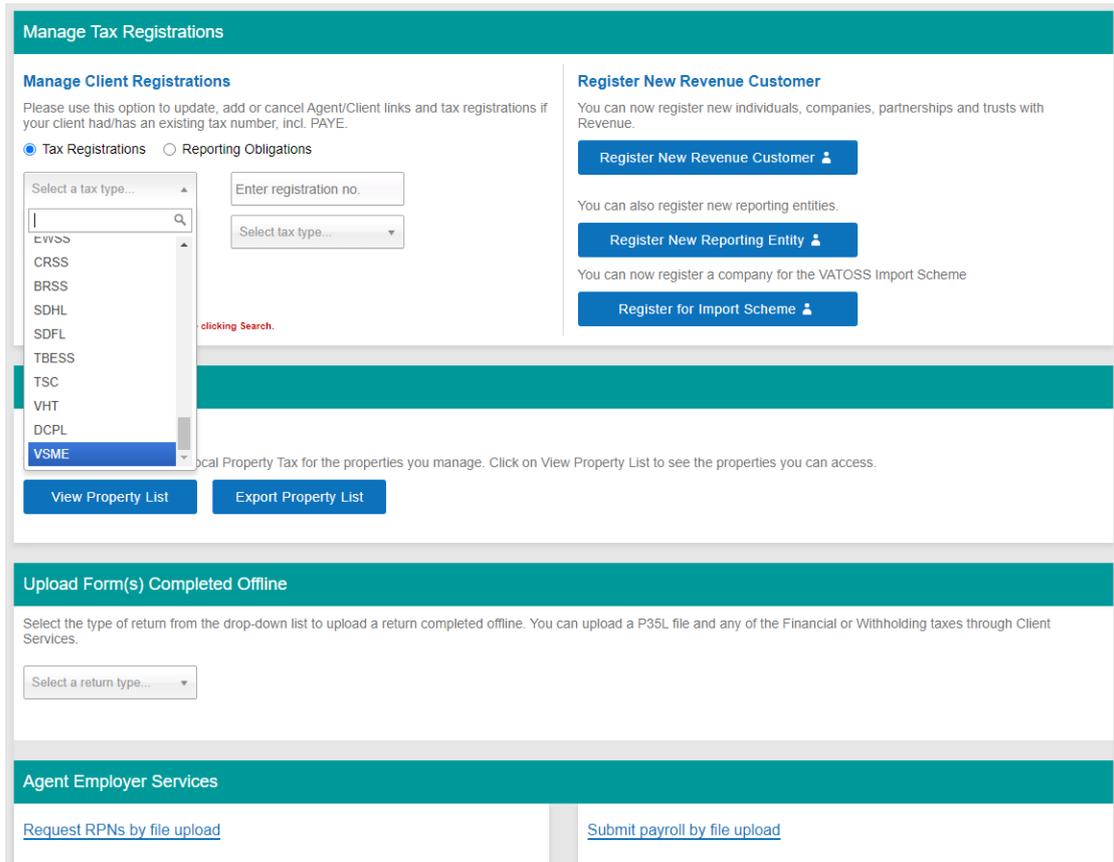


Figure 44: Manage client registration screen

Under “My Services”, the agent should select EU VAT SME Scheme:

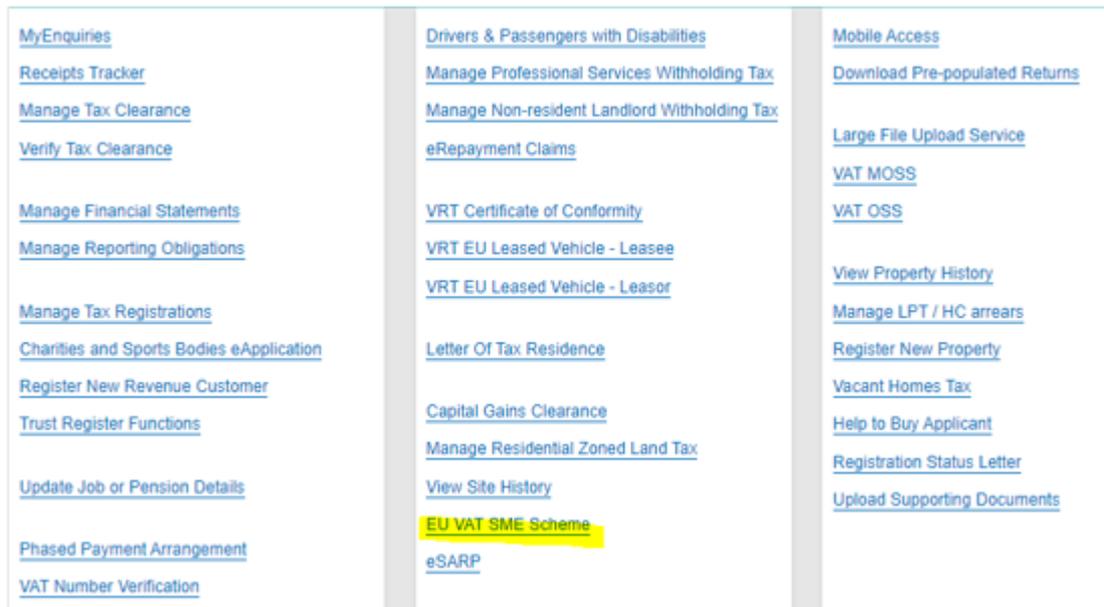


Figure 45: EU VAT SME Scheme on ROS Portal

The function to file a Quarterly Report will be accessed by clicking on the “File a Quarterly Report or amend a previously filed report”:

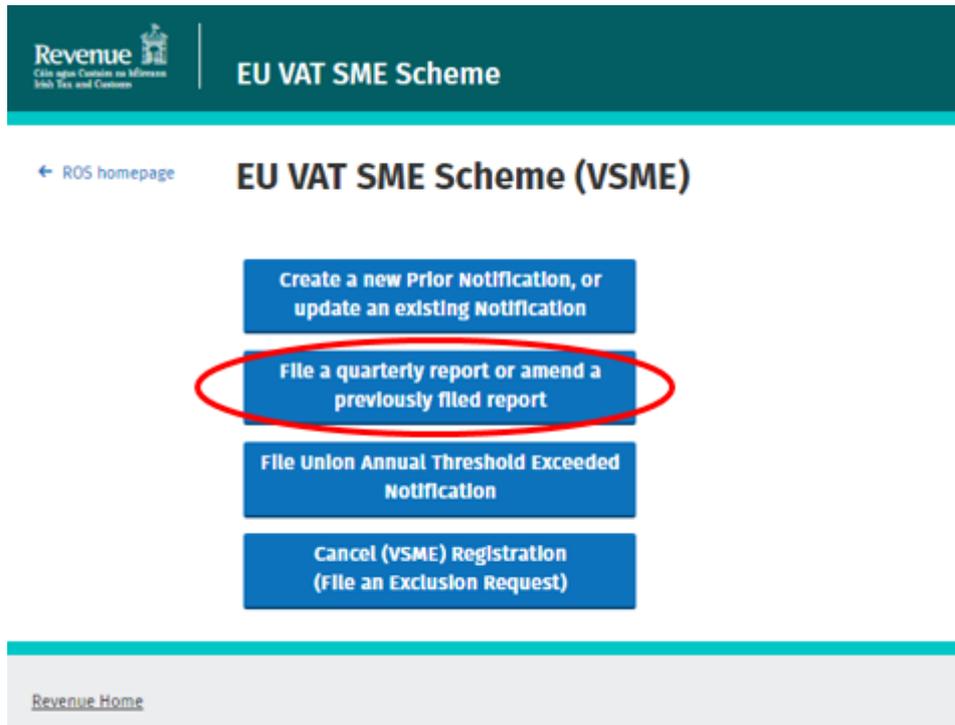


Figure 46: File a Quarterly Report

If the agent clicks the button but does not meet the criteria, the following error message will be displayed:

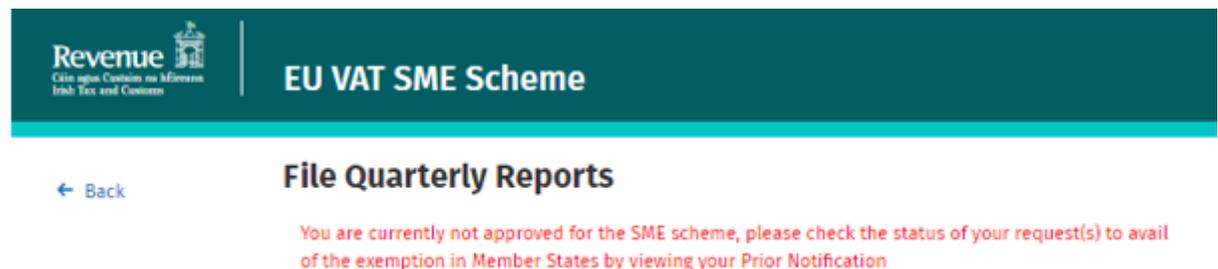


Figure 47: Error Message

If the agent clicks the button before the quarterly report is due, the following message will be displayed:



Figure 48: No periods available to file

Once the agent passes the above criteria, the periods available for filing a quarterly report will be displayed. The agent should select the “File Quarterly Report” button.

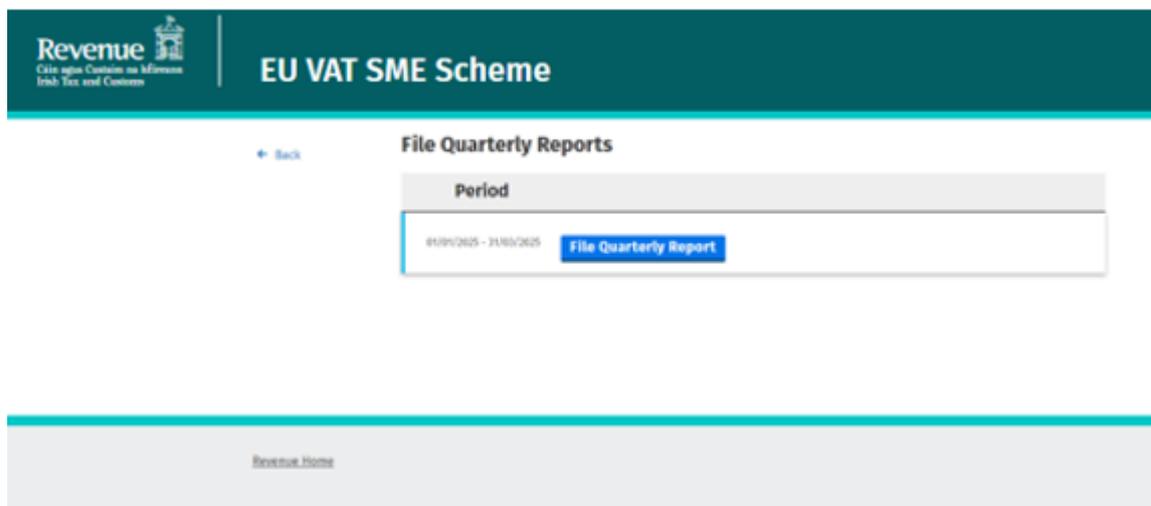


Figure 49: File a Quarterly Report

Clicking the “File Quarterly Report” button will open the Quarterly Report for that period.

Revenue
Céim againn Cúistiam ar Infheistíocht
Irish Tax and Customs

EU VAT SME Scheme

← Back

Quarterly Report for the period 01/01/2025 - 31/03/2025

Total value of supplies of goods and services carried out during this quarter

Member State	Business Sector	Total Value of Supplies *
Ireland	Services	€ 500
	Goods	€ 500
Please click this button if you wish to declare zero supplies in all Member States listed below		Declare Zero Supplies
Austria	--	€ 0
Belgium	--	€ 0
Bulgaria	--	€ 0

Figure 50: Quarterly Report screen

The agent inputs the Total Values for each Member State for that quarter.

For Member States that the Client has no sales with, select the “Declare Zero Supplies” button. This will pre-populate “€0” values in the Member States where no exemption has been approved.

Netherlands	--	€ 0
Poland	--	€ 0
Portugal	--	€ 0
Romania	--	€ 0
Slovakia	--	€ 0
Slovenia	--	€ 0
Spain	--	€ 0
Sweden	--	€ 0
Total value of supplies of goods and services in all Member States:		€ 1000.00

By checking this box, I declare that the details provided in this form are true and accurate.

[Submit →](#)

Figure 51: Quarterly Report screen

The agent ticks the checkbox on-screen and submit the report. The agent will then be redirected to “Sign and Submit” screen. The ROS password is input, and the agent clicks the “Sign and Submit” button.

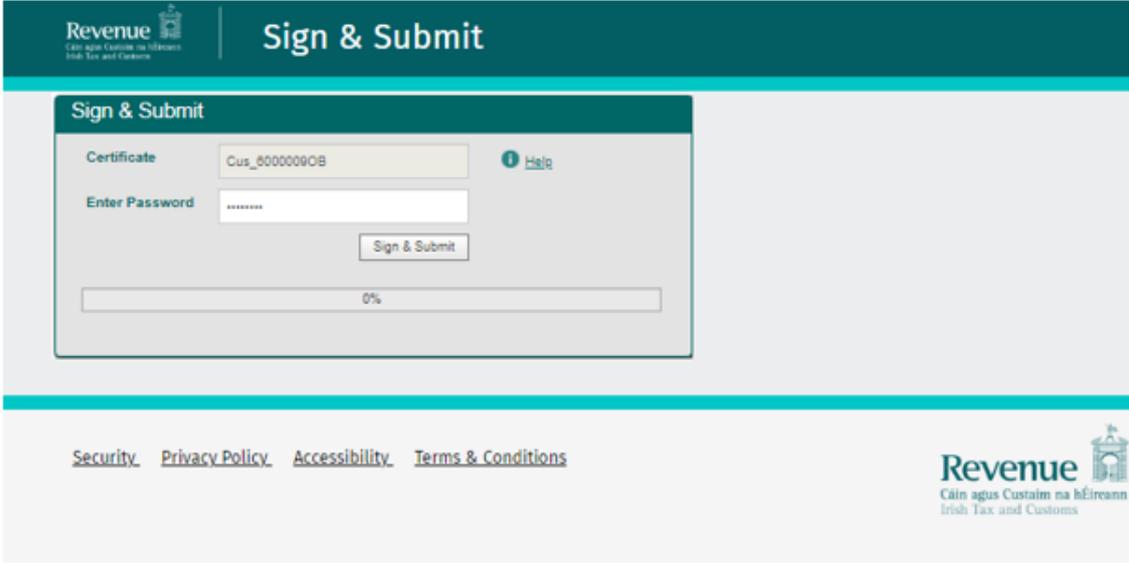


Figure 52: Sign & Submit

The following screen will then be presented to the agent:

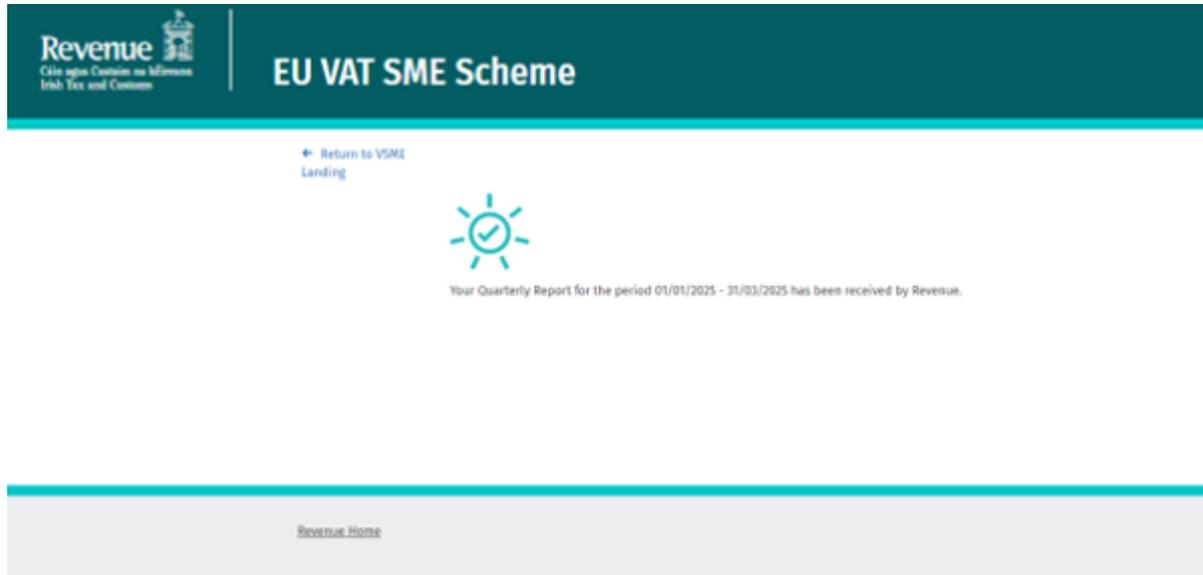


Figure 53: Confirmation of receipt of Quarterly Report

The agent will receive an acknowledgement of the receipt of the Quarterly Report in this ROS inbox also. The agent may wish to print same for their clients' records. Click “OK” will return the user to the My Services page.

Appendix 7: How to edit or amend a Quarterly Report:

If a customer/agent has submitted a Quarterly Report that contains an error, it is important to correct the error as soon as possible. The error can be edited or amended by submitting an amended Quarterly Report for the calendar quarter concerned. The amended quarterly report will replace the previously submitted Quarterly Report.

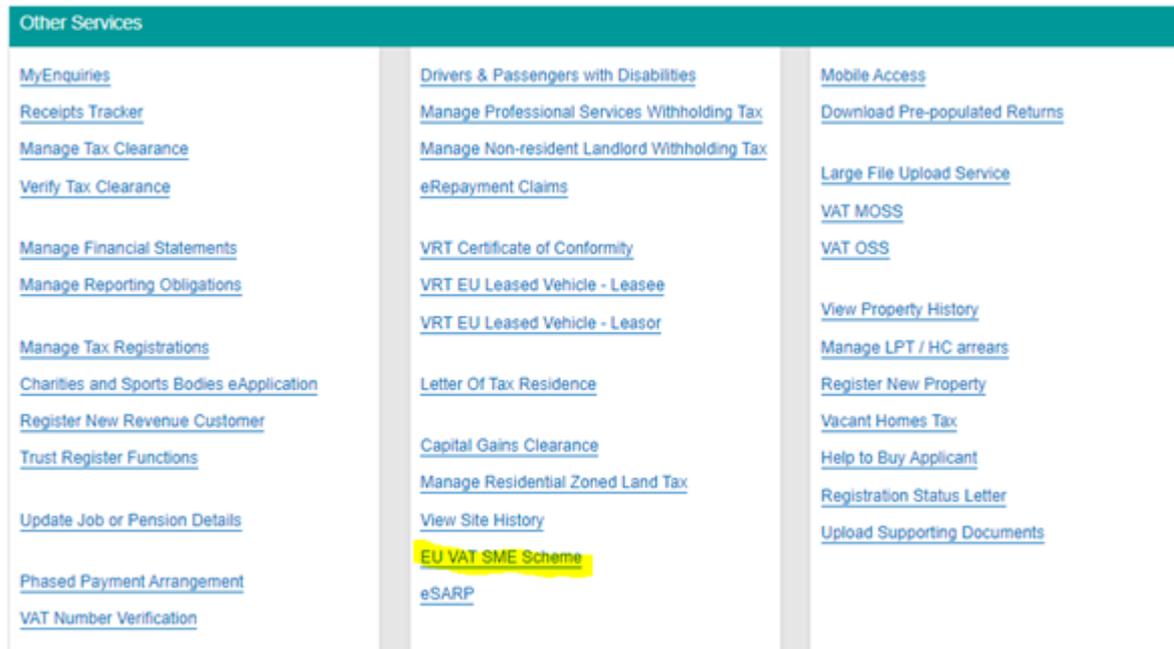


Figure 54: EU VAT SME Scheme on ROS Portal

Similar to filing a Quarterly Report, if a customer/agent wishes to amend a Quarterly Report, they click the button “File a Quarterly Report or amend a previously filed report” button.

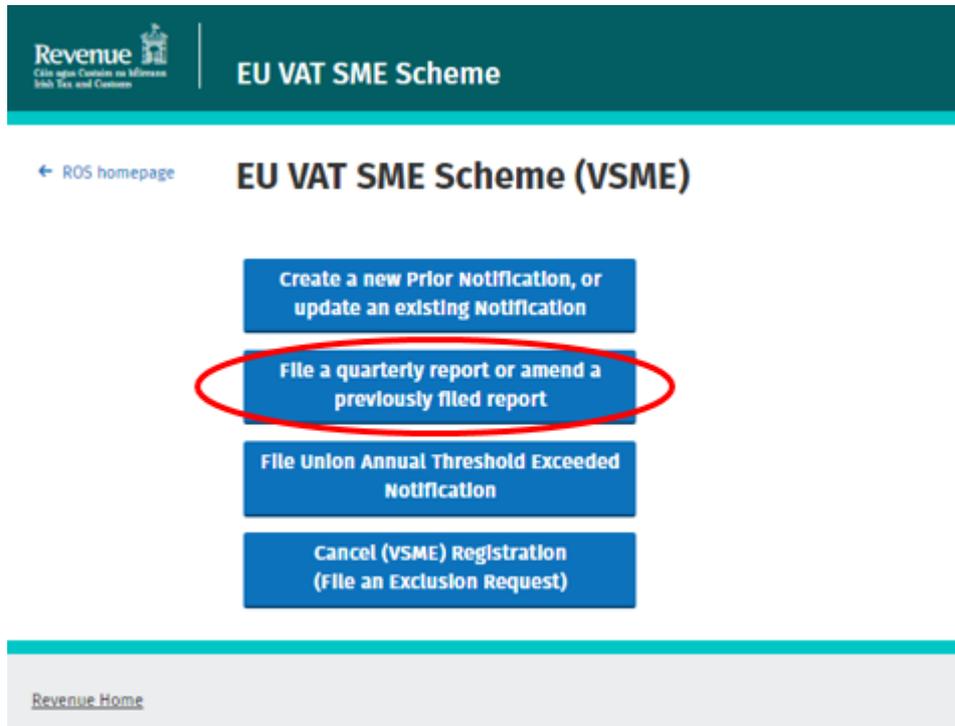


Figure 55: Amend Quarterly Report screen

If the customer/agent clicks the button but no Quarterly Reports are available to file or amend, the following message will be displayed:

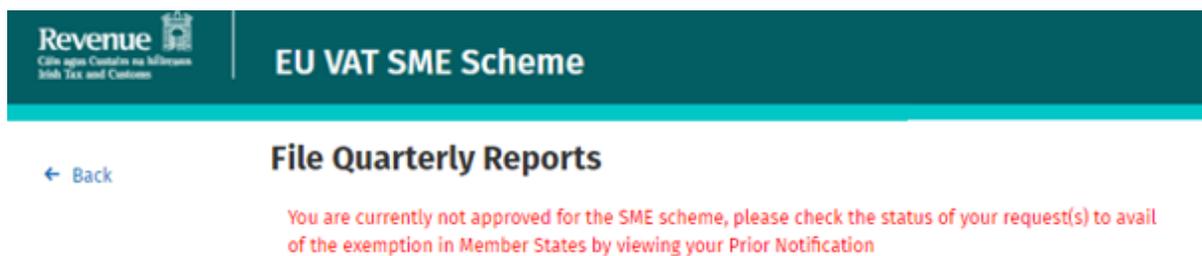


Figure 56: Error Message

When the customer/agent has selected the “File a Quarterly Report or amend a previously filed report” button, the following screen will be displayed:



Period	Action
01/01/2025 - 31/03/2025	Amend Quarterly Report
01/04/2025 - 30/06/2025	File Quarterly Report

Figure 57: Quarterly Report screen

The customer/agent should select “Amend Quarterly Report” for the relevant quarter for amendment. This will prompt them to the Quarterly Report filing screen as per customer Filing a Quarterly Report Section above. The customer/agent can then enter the amended values as required and submit their amended return.

When an Amended Quarterly Report is submitted, the customer/agent will receive an acknowledgement receipt of the Amended Quarterly Report in their ROS Inbox. The customer may wish to print for their own records. Clicking “OK” will return the customer to the My Services page.

Notice No.	Customer Name	Regn/Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
453385250P	TEST NAME TEST NAME	2207883L	VAT Exemption SME Scheme	Amended Quarterly Report	02/03/2025	02/03/2025

The screenshot shows a web browser window with the URL `roswebcss-int7.revenuedomain.ie/`. The page header includes the Revenue logo and the text "EU VAT SME Scheme". The main content area features a green sun icon with a checkmark inside, indicating a successful submission. Below the icon, a message box states: "Your amended Quarterly Report for the period 01/01/2025 - 31/03/2025 has been received by Revenue." At the bottom left, there is a link for "Revenue Home".

Figure 58: Confirmation of amended Quarterly Report

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Appendix 8: How to file a Union Annual Exceedance Report:

The function to file a Union Annual Threshold Report will be accessed by clicking on the “File Union Annual Threshold Exceeded Notification” button.

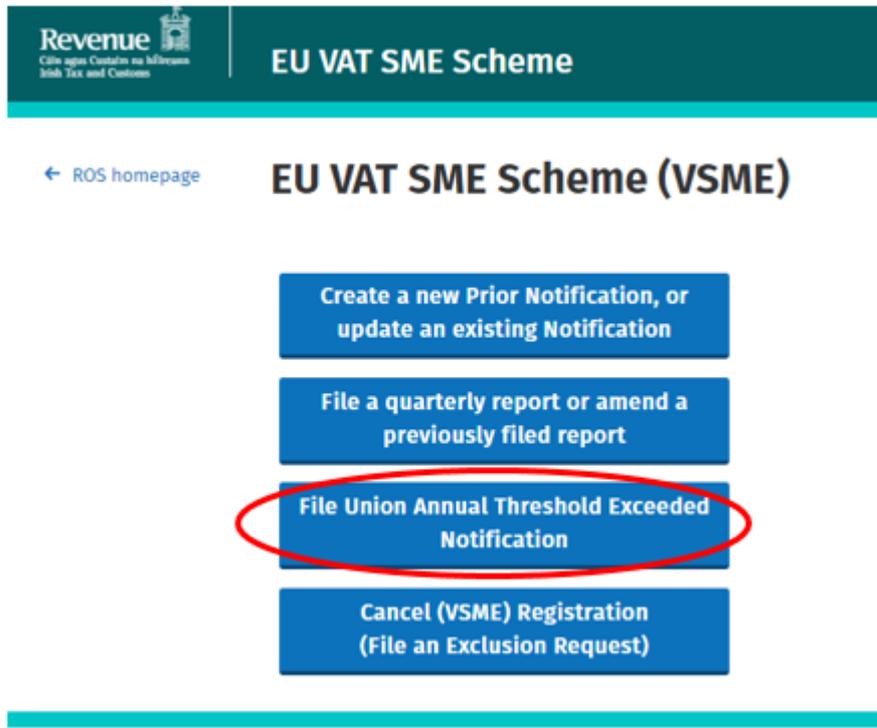


Figure 59: File Union Annual Threshold Notification

The customer will populate the date that the threshold was exceeded.

Revenue
Cuide agus Cuidim na Mionúir
leis an Iúir agus an Cúisín

EU VAT SME Scheme

← Back

Union Annual Threshold Exceeded

I am informing that I have exceeded the Union annual threshold. DD/MM/YYYY

The date when I have exceeded the Union annual threshold is:

Next →

Figure 60: Exceedance date

The customer will input Total Values of Supplies for Goods and Services:

Revenue
Cuide agus Cuidim na Mionúir
leis an Iúir agus an Cúisín

EU VAT SME Scheme

← Back

Union Annual Threshold Exceeded

Total value of supplies of goods and services carried out from 01/10/2024 to 04/12/2024

Member State	Business Sector	Total Value of Supplies *
Ireland	Services	€ <input type="text"/>
	Goods	€ <input type="text"/>
Please click this button if you wish to declare zero supplies in all Member States listed below		Declare Zero Supplies
Austria	--	€ <input type="text"/>
Belgium	--	€ <input type="text"/>
Portugal	--	€ <input type="text"/>
Romania	--	€ <input type="text"/>
Slovakia	--	€ <input type="text"/>
Slovenia	--	€ <input type="text"/>
Spain	--	€ <input type="text"/>
Sweden	--	€ <input type="text"/>
Total value of supplies of goods and services in all Member States:		€ 0

By checking this box, I declare that the details provided in this form are true and accurate.

Submit →

Figure 61: Union Annual Threshold screen

The customer then ticks the Checkbox and clicks the “Submit” button. The customer will then be re-directed to the Sign & Submit screen. The ROS password is input, and the button “Sign and Submit” button is clicked:

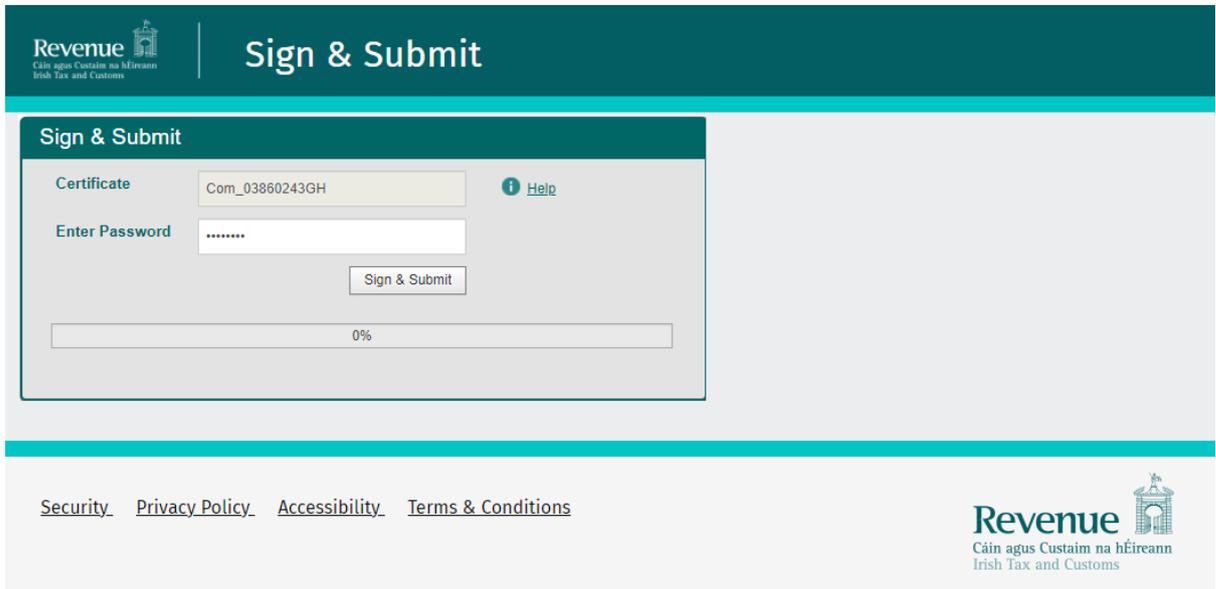


Figure 62: Sign & Submit

When the customer submits the Union Annual Threshold information, they will receive a ROS acknowledgment confirming the details have been received:

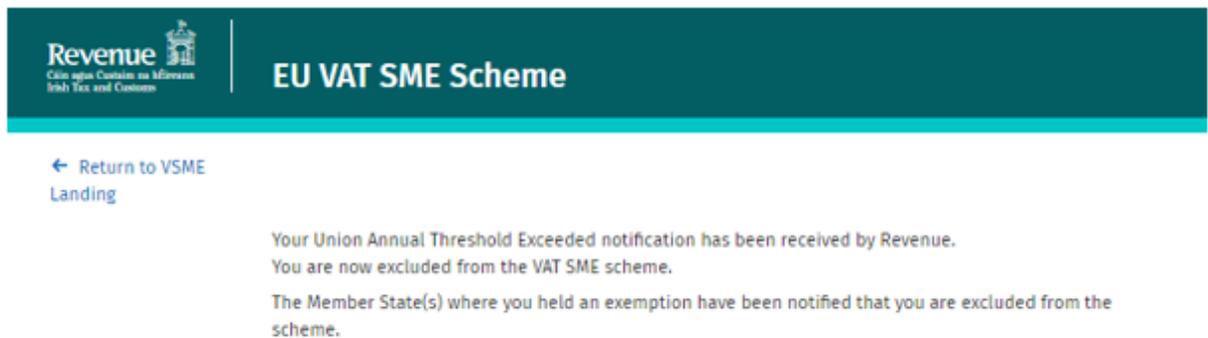


Figure 63: Threshold Exceedance notification

Appendix 9: How to cease a Registration or file an Exclusion

Report:

A customer can opt to cease VSME Registration. To do so, the customer must select to file an Exclusion Report option on ROS by selecting “Cancel (VSME) Registration (File an Exclusion Request)” button.

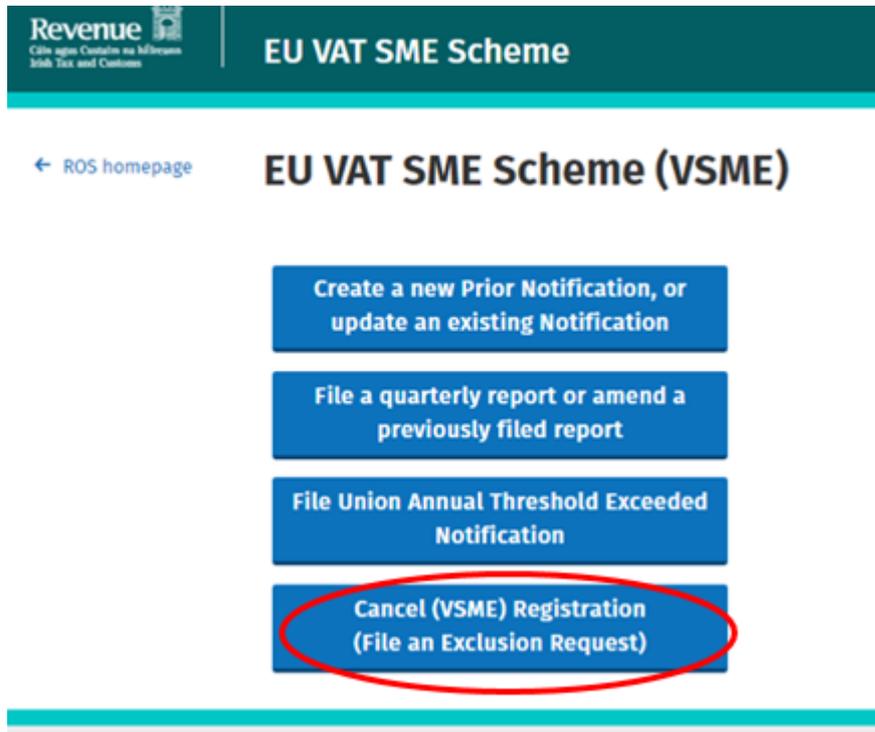


Figure 64: Cease Registration/File an Exclusion Report

The customer should select the option that is relevant to their request:

- Customer decides to cease to apply the SME Scheme
- Ceased activities
- Moving primary place of establishment from Ireland to another Member State

The screenshot shows the 'EU VAT SME Scheme' interface. At the top right, there are links for 'Gaeilge' and 'Sign out'. The Revenue logo is on the left. The main heading is 'EU VAT SME Scheme'. Below this is a 'Back' link. The section is titled 'Exclusion Request' and contains the instruction: 'I request exclusion from the SME special scheme for the following reason:'. There are three radio button options, each with a date of 03/12/2024: 'I have decided to cease to apply the SME scheme as of 03/12/2024', 'I have ceased my activities as of 03/12/2024', and 'I am moving my primary place of establishment from Ireland to another Member State.'. Below the third option, there are two lines of text: 'I will move my primary place of establishment from Ireland as of 03/12/2024' and 'I will move my primary place of establishment into this Member State:'. The second line is followed by a dropdown menu with the text '--- Select ---'. A 'Submit' button is located at the bottom right. At the bottom left, there is a 'Revenue Home' link.

Figure 65: Exclusion Request screen

(Note – the date displayed above, 03/12/2024, will show as today's date on live ROS).

The customer will then receive confirmation in their ROS inbox confirming the Exclusion Report has been submitted:

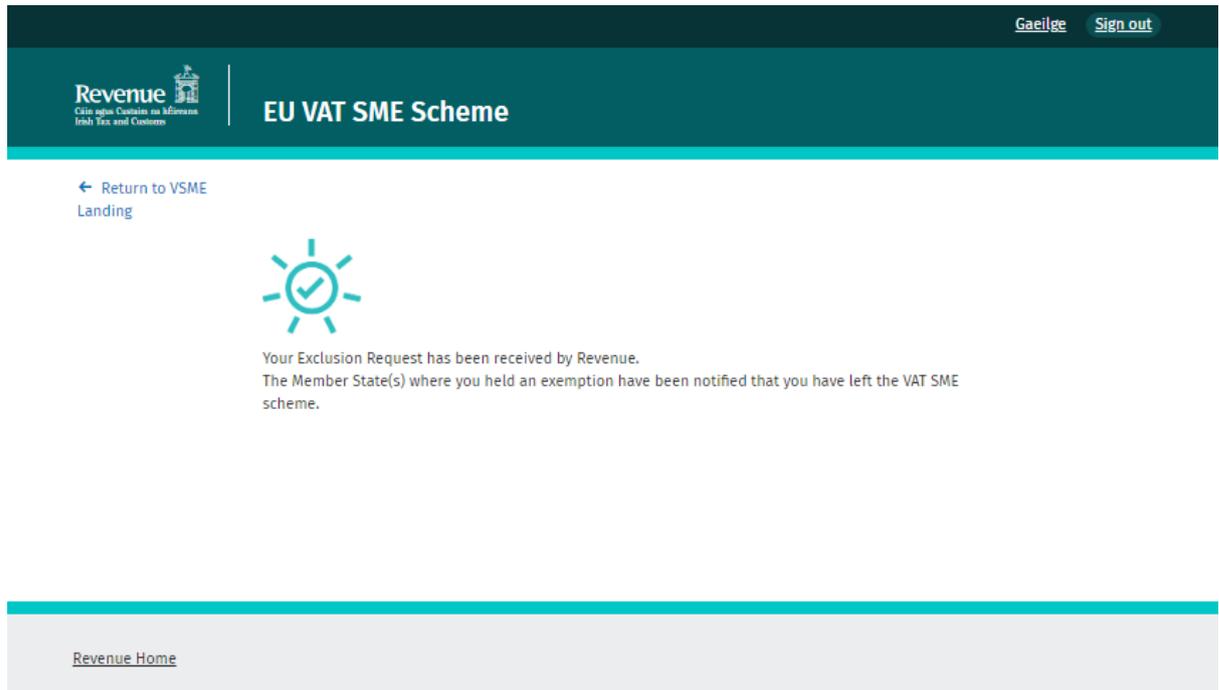


Figure 66: Exclusion Request acknowledgement

Glossary of Terms

Cross-border SME scheme – means the special scheme for small enterprises applicable in Member States, other than where the scheme is only utilised in the Member State of Establishment of the taxable person.

Domestic SME scheme – the special scheme for small enterprises applicable only in the Member State of Establishment of the taxable person.

‘EX’ number – the individual identification number allocated by the Member State of Establishment to the taxable person wanting to apply the cross-border SME scheme. The individual identification number is suffixed with ‘EX’.

Exempt small enterprise – in the context of the SME scheme, an exempt small enterprise is any taxable person benefiting from the VAT exemption under the SME scheme in the Member State in which the VAT is due.

Member State (MS) – a state of the EU to which the Treaty establishing the European Community is applicable. It specifically does not include Northern Ireland or Great Britain.

Member State Annual Turnover – the annual turnover of a taxable person generated within that Member State during that calendar year.

Member State Annual Turnover Threshold – the upper limit set by a Member State for the application of the VAT Exemption under the special scheme for small enterprises.

Member State of Establishment (MSEST) – the Member State of Establishment is the Member State where the Small Enterprise (SME) is established, i.e., where it has located the seat of its economic activity: this is the place where the functions of the business’ central administration are carried out.

Member State of Exemption (MSEXE) – the Member State other than that Member State of Establishment, in which the taxable person supplies goods or services and wishes to apply the scheme, i.e., in which the supply takes place and where the VAT is otherwise due.

SME Exemption scheme – means the special scheme for small enterprises set out in Section 2 of Chapter I of Title XII of the VAT Directive that being the special scheme for taxable persons established in a Member State to allow the removal of the supply of goods and services from the charge to VAT within Member States where the Member State annual turnover threshold, and the Union threshold, are not exceeded.

Sectoral thresholds – where a Member State applies more than one annual threshold, these thresholds are considered sectoral thresholds, e.g., Goods and Services thresholds in Ireland.

Union Annual turnover – means the annual turnover of a taxable person within the territory of the community during a calendar year.

Union Threshold - €100,000.

Working days – are all days other than public holidays, Saturdays and Sundays, according to Article 2(2) of Regulation (ECC, Euratom) No 1182/71 of the Council of 3 June 1971 determining the rules applicable to periods, dates and time limits.