

Method Statement for **VAT MOSS** Dataset



Last Updated: December 2018
Statistics & Economic Research Branch



1. Introduction

The purpose of this document is to provide information on the commitment to quality activities and procedures Revenue has put in place in respect of the production of Revenue Statistics to comply with the Irish Statistical System Code of Practice (ISSCOP).¹

This dataset provides VAT MOSS receipts/retention fee by country and quarter

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

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.

¹ For more information see <http://www.isscop.ie/>

2. General Information

| | |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Dataset Name:</i> | VAT MOSS |
| <i>Keywords:</i> | MOSS, Retention, Ireland, Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Germany, Denmark, Estonia, Greece, Spain, Finland. France, United Kingdom, Croatia, Hungary, Italy, Lithuania, Luxembourg, Latvia, Malta, Netherlands, Poland, Portugal, Romania, Sweden, Slovenia, Slovakia, Union, Non-Union, Year |
| <i>Update Frequency:</i> | Quarterly |
| <i>Licence:</i> | CC-By |
| <i>Formats:</i> | .csv, .pdf |
| <i>Hyperlinks:</i> | https://www.revenue.ie/en/corporate/information-about-revenue/statistics/registrations-assessments-transactions/vat-moss.aspx |
| <i>Business Owner:</i> | Donnchadh O'Donovan/Gillian Walsh |
| <i>Contact Information:</i> | statistics@revenue.ie |
| <i>Reference Years</i> | 2015-2018 |
| <i>Anonymisation or aggregation required:</i> | No, Macro-data |
| <i>Geographical Scope:</i> | European Union |

3. Production

| | |
|---------------------|--------------------------------------------------------------------------------------|
| <i>Coding:</i> | Grouped by country and quarter |
| <i>Data Source:</i> | VAT MOSS return data |
| <i>Imputation:</i> | Not applicable |
| <i>Breakdown:</i> | The Data are broken down by Country, Retention fee and Quarter from Q2 2015 onwards. |
| <i>Computation:</i> | None |

4. Quality

| | |
|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Relevance:</i> | <p>Data are used to:</p> <ul style="list-style-type: none"> • Inform the Tax Strategy Group and the Department of Finance on budgetary decisions • Provide answers to Parliamentary Questions (PQs) and Freedom of Information (FOI) requests. • Inform policymakers and internal stakeholders and • Fulfil requests for data from academics, students, journalists and members of the public. |
| <i>Accuracy & Reliability:</i> | <p>Data are compared with the previous year's data.</p> <p>Source data are input into Revenue's systems by the Collector General's area and the statistical outputs are assessed and validated are signed off by the Accountant General's area.</p> |
| <i>Timeliness & Punctuality:</i> | <p>An advance release schedule is provided for all datasets with anticipated publication deadline.</p> <p>Divergence from the notified schedule is publicised in advance, along with a new release date.</p> <p>See the list of Supporting Documentation below for a link to the current Revenue Statistics Publication Calendar.</p> |
| <i>Coherence and Comparability:</i> | <p>The dataset provides figures for VAT MOSS receipts and retention fees by quarter.</p> <p>Data are compared with previous quarters' data. Where there is a deviation notes are provided. Provisional data are also identified.</p> |
| <i>Accessibility and Clarity:</i> | <p>Published electronically on Revenue's Website & Open Data portal</p> <p>This dataset is consistent with the Open Data Technical Framework:</p> <ul style="list-style-type: none"> • with metadata, methodological and quality information • to Open Data 3-star Format (i.e., machine readable) and • searchable through keywords. |

5. Supporting Documentation

[Revenue Statistics - Quality Statement](#)

[Revenue Statistics - Publication and Dissemination Policy](#)

[Revenue Statistics - Publication Calendar](#)

[Revenue Statistics - Statistical Disclosure Control](#)

[Open Data Technical Framework](#)

[Irish Statistical System Code of Practice](#)