

## **UK Government opens open consultation on Mini One Stop Shop (VAT: MOSS)**

(July 28, 2014)

As per January 1, 2015 new EU VAT rules will take effect to the supply of telecommunication, broadcasting and electronic services to non-business consumers (hereafter: 'digital services'). As per January 1, 2015 suppliers of digital services are liable to account for VAT in the EU member States where their customers are located and may become liable to register for VAT in those States. In order to simplify this, MOSS is being introduced which will allow businesses to register in just one EU member State and submit a single VAT return and payment each quarter for all their cross border supplies of digital services. There are two MOSS schemes, one for businesses based in the EU and one for businesses based outside the EU. The latter will replace the existing VAT on Electronic Services Scheme (VOES).

The subject of the consultation that was opened by the UK government is the proposed amendments to the UK VAT Regulations arising as a consequence of the introduction of the Mini One Stop Shop (MOSS). The closing date for comments is August 26, 2014.

[Click here](#) to be forwarded to the website of the UK government where you can find more information on the consultation.

<https://www.gov.uk/government/consultations/vat-mini-one-stop-shop>