

**UK: Digital services suppliers get one-stop EU VAT service**

(June 9, 2014)

From January 1, 2015, the place of supply (and therefore the place of taxation) for business-to-consumer suppliers of digital services will change to the place where the customer who receives the service lives or is located.

So that UK businesses supplying digital services do not have to register for VAT in every EU member state where they have customers, an optional VAT Mini One Stop Shop online service (VAT MOSS) has been set up by the HMRC. Businesses will be able to register for VAT MOSS from October 2014. The service will be available to use from January 1, 2015.

**[CLICK HERE](#)** to be forwarded to the website of the European Commission where you can find more information regarding the new VAT rules that will apply as of January 1, 2015 regarding the supply of Telecommunications, Broadcasting and Electronic Services, as well as a comparison between the current and the new VAT rules.

[http://ec.europa.eu/taxation\\_customs/taxation/vat/how\\_vat\\_works/telecom/index\\_en.htm#new\\_rules](http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/telecom/index_en.htm#new_rules)