

European Commission publishes additional guidelines on auditing under the Mini One-Stop Shop (MOSS)

(June 20, 2014)

As per January 1, 2015 the VAT-rules regarding supplies of telecoms/broadcasting/electronic services to consumers will change. As of January 1, 2015 the aforementioned services will be taxed in the country of the consumer (the 'member state of consumption' or MSC). Business can designate a country - a 'member state of identification' (MSI) - to be their single contact point for VAT identification, submitting VAT returns and paying the VAT due in all MSCs (via a website in their MSI). On June 19, 2014 the European Commission published additional guidelines on auditing under the Mini One-Stop Shop.

[Click here](#) to be forwarded to the additional guidelines as published on the website of the European Commission.

http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/telecom/one-stop_add_guidelines_en.pdf