



VAT alert Belgium

The Mini One-Stop Shop simplification



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The Belgian VAT authorities have launched a website with additional information on the Mini One-Stop Shop ('MOSS') simplification introduced on a European level. This simplified procedure has been introduced to tackle the additional administrative burden resulting from the changes in the place of supply rule of telecommunications, broadcasting and electronically supplied services in a Business-to-Consumer ('B2C') context.

What will change?

As of 1 January 2015, the VAT place of supply rule for the following services will change in a B2C context:

- telecommunications services;
- radio and television broadcasting services;
- electronically supplied services (e.g. downloading of songs, online datawarehousing, subscriptions to newspapers, etc.).

These services, supplied to non-taxable persons (B2C), will as of 1 January 2015 *in any case* be subject to VAT where the customer is established, has a permanent address or usually resides.

MOSS

The main consequence of this new place of supply rule for EU service providers is that they should in principle register and pay VAT on these services in each Member State where their customers are established. As a simplification measure, the Mini One-Stop Shop (MOSS) has been introduced on a European level (extension of the existing simplified regime for non-EU suppliers with respect to electronically supplied services to EU non-taxable persons). This simplified procedure is optional and allows these service providers to only register for VAT in one EU country, regardless of how many other EU countries they are supplying (to the extent that they are not established in these countries). That country collects and distributes the VAT on behalf of all the other countries, charged at the applicable national VAT rate depending on where the customer belongs.

An EU company planning to make use of the MOSS needs to register in the Member State where that company has established its business (i.e. head office). A non-EU company can choose to register in one Member State where that company has an establishment.

Last week, the Belgian tax authorities have launched a website with more information on the MOSS system for companies registering in Belgium: [Dutch](#) | [French](#).

The main highlights with respect to the new MOSS VAT return from a Belgian point of view (i.e. in case registered in Belgium for MOSS) are:

- Quarterly Belgian VAT return;
- Only online via the Belgian Intervat web portal;
- No Belgian VAT current account - a unique payment reference will be generated per Belgian VAT return;
- The registration module in Intervat will be available as of **1 October 2014** (registration should be done prior to the quarter in which the company wants to apply the MOSS);
- The first MOSS-return will have to be filed by **20 April 2015** at the latest.

From a European point of view, there have also been some publications containing additional information on the MOSS in the EU (some guidelines among others). Recently, the EU Commission also published [guidelines](#) with respect to VAT audits under the MOSS system.

Impact

The new VAT legislation will have an impact on businesses supplying telecommunications, broadcasting and electronically supplied services to non-taxable customers established in the EU. Due to the new place of supply rule, these businesses will have to register for MOSS in the country where they have established their business (EU) or in a country where they are established (non-EU) before 1 January 2015 if they want to use MOSS as of that date.

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