

Worked example of Simplification for TBE services in practice



Current Rules

Place of supply where the customer is established, has his permanent address or usually resides i.e. other EU Member State. There will be a MOSS return registration and filing requirement



New 2019 Rules

Place of supply where the supplier's business is established i.e. Ireland. There will be no requirement to file via MOSS instead local country VAT rate and rules will apply. However you can opt to follow the current rules i.e. place of supply where customer is established