

## VAT2015 DECODED



Changes to the VAT rules –  
Telecommunications, Broadcasting and Electronic Services

Issue 4  
20 September 2013

In this issue:

**The Mini One Stop Shop  
scheme (MOSS)**

**Extension of the current  
One Stop Shop Scheme**

**Multiple local VAT  
registrations vs. MOSS**

**Contact**

### **EU VAT compliance for telecoms, broadcasting and e-services providers**

The 2015 changes to the VAT rules will require businesses which supply taxable telecoms, broadcasting and e-services B2C in the EU to report and pay VAT in the Member State of their customers. Operators can opt for multiple VAT registrations, or alternatively will be able to account for VAT across the EU via a single electronic declaration under the Mini One Stop Shop Scheme.

#### **The Mini One Stop Shop scheme (MOSS)**

The MOSS is an optional scheme which will allow businesses to declare and pay the EU VAT due in one EU Member State (in the case of EU businesses, this will be the Member State where they are established) rather than where their customers are located. A Supplier who opts to use the scheme will submit quarterly VAT returns electronically to the Member State of Identification, declaring the VAT charged and collected in the EU Member States where the customers are located. The EU VAT payments will be made to that Member State, which will then transmit the funds to the respective EU Member States. This scheme is intended to simplify the EU VAT compliance obligations for operators who would otherwise be required to have multiple VAT registrations.

[Back to top](#)

#### **Extension of the current One Stop Shop Scheme**

The proposed MOSS is essentially an extension of the current One Stop Shop system which already applies to **non-EU suppliers of electronic services** to EU consumers. The current system has allowed non-EU traders who supply e-services to EU consumers, and which should charge and collect VAT in the country of the consumer, to choose a single EU Member State within which to register for VAT and to submit

EU VAT payments.

With effect from 1 January 2015, this One Stop Shop system (as modified) will apply to non-EU businesses which supply broadcasting and telecom services to EU consumers, and to EU businesses which supply taxable telecoms, broadcasting and e-services to EU consumers.

[Back to top](#)

### Multiple local VAT registrations vs. MOSS

The MOSS is optional, and suppliers can therefore decide whether to register for VAT in each Member State in which its customers are located, or to opt for registration under MOSS. Some of the differences are:

Local VAT registrations	MOSS
Multiple VAT registrations	Single registration
Multiple returns on monthly/quarterly basis	Single quarterly return
Multiple payments with varying deadlines	One payment per return (quarter)
Multiple record-keeping obligations	Comparatively, less onerous record-keeping requirements
Local input tax can be recovered in VAT returns	Local input tax cannot be recovered through MOSS return

[Back to top](#)

For further information on the MOSS please contact :

**Sarah Aquilina**

[saquilina@deloitte.com.mt](mailto:saquilina@deloitte.com.mt)

Senior Manager, Indirect Tax

[Back to top](#)

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Deloitte Malta refers to a civil partnership, constituted between limited liability companies, and its affiliated operating entities; Deloitte Services Limited and Deloitte Audit Limited. The latter is authorised to provide audit services in Malta in terms of the Accountancy Profession Act.

A list of the corporate partners, as well as the principals authorised to sign reports on behalf of the firm, is available at [www.deloitte.com/mt/about](http://www.deloitte.com/mt/about).

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 200,000 professionals, all committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte Network”) is, by means of this communication, rendering professional advice or services. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

 [Deloitte RSS feeds](#)

[Unsubscribe](#)