

15 September 2014

VAT MOSS Registration Now Available Online

Revenue [eBrief No. 70/14](#) and [Tax Briefing 02/2014](#), detailed new EU VAT rules in respect of supplies of Telecommunications, Broadcasting and Electronic (TBE) services to consumers (B2C) which will come into effect from 1 January 2015. To simplify obligations of suppliers of TBE services a new special scheme known as the Mini One Stop Shop (MOSS) will also come into operation on 1 January 2015. The Mini One Stop Shop is an optional scheme which allows businesses that supply telecommunications, broadcasting or e-services to consumers in Member States, in which they do not have an establishment, to account for the VAT due on those supplies via a web-portal in one Member State. Otherwise, businesses making such supplies would be obliged to register for VAT, file returns and make payments in each Member State in which they make these supplies.

Registering for the MOSS System

Revenue's VAT MOSS system is now available and businesses may submit their registration details online. EU businesses may submit their registration details via the My Services section of their ROS account.

Non-EU businesses may apply via the following link: [Non-Union VAT MOSS Registration](#).

Please note that registrations cannot be fully processed until the 1 October 2014 as per EU guidelines.

Further information on the VAT MOSS scheme can be found in the VAT Information leaflet - [The Mini One Stop Shop \(MOSS\)](#).