

Communication activities of Member States on 2015 VAT changes

In October 2014, the Commission issued a questionnaire which was intended to collect information on the communication activities Member States were undertaking or planning to undertake to communicate to relevant businesses the new place of supply rules and the availability of the MOSS. The questionnaire was divided into four parts: activities taken in the media, communication with tax advisors and businesses and availability of information in the website of the tax administration/Ministry of Finance.

All Member States in one or the other way have engaged in effectively communicating the 2015 VAT changes. The Commission has urged all Member States to continue efforts to inform relevant businesses of the changes entering into force from 2015 so as to ensure the smooth transition to new rules.

Media

When asked about the communication mechanisms taken to acknowledge the availability of the MOSS, 14 Member States stated that they have issued press releases to inform of the MOSS and the Place of Supply rules coming into force from 2015.

In addition to newspaper notices, press releases and interviews with journalists, 20 Member States also pointed out that they have created specific dedicated websites for the purposes of promoting the availability of the MOSS and the 2015 Place of Supply rules. These websites are often used as the means through which to communicate the relevant information and news to business representative bodies.

Those 6 Member States which as of October 2014 had not yet communicated the changes to the taxpayers that might be affected indicated that they intend to provide information through newspapers and press releases.

Communication with Tax Advisors/Practitioners

As regards communication activities undertaken with tax advisors and practitioners, 17 Member States have found the guidance and explanatory notes issued by the Commission to be useful and have circulated these to tax practitioners. Due to high interest from the tax practitioners, the tax administrations in 14 Member States have conducted presentations of the MOSS portal and issued notices to tax advisors. As for future plans on communication activities, tax administrations in 8 Member States plan to organise seminars for the tax practitioners or present the changes in seminars organised by tax advisors. Other measures that were also mentioned concern circulation of explanatory notes and practical guidance about MOSS.

In 17 Member States, tax advisors and businesses have contacted the tax administration regarding the MOSS Portal. Slightly higher interest can be identified in respect of application

of the 2015 Place of Supply Rules, where the tax advisors in 20 Member States have made contact with the tax authorities.

Communication with Businesses

21 Member States have already identified businesses that may be affected by the 2015 changes as regards the Place of Supply for telecommunications, broadcasting and electronic services and 16 of these have taken active measures to notify businesses which may be affected. Those Member States who have not yet communicated the information to businesses have the intention to do so in the beginning of 2015. With the view of making businesses more aware of the coming changes, tax authorities in 19 Member States have also circulated the explanatory notes issued by the Commission and are regularly organising seminars to raise awareness among the businesses that may be affected by the changes entering into force in 2015.

Tax administration/Ministry of Finance Website

A total of 20 Member States have set up a dedicated Web Page in respect of 2015 changes. 24 Member States indicated that they have included links to the Commission web page on the MOSS and the Explanatory Notes. Those Member State who have not established a specialised Web Page have however a section dedicated to the changes on the current web page of the tax administration or the Ministry of Finance.

Other

Among above-mentioned means of communications, various Member States have also set up a specialised helpdesk to support the businesses and tax advisors.

Other interesting initiatives taken by the Member States include videos of seminars, a short YouTube video and services through Twitter.