



## Information for businesses signing up for the Mini One-Stop Shop (MOSS)

### Additional guidelines – auditing under the MOSS

#### New rules – from 1 January 2015

Supplies of telecoms/broadcasting/electronic services to consumers will be **taxed in the country where the customer is established** (the 'member state of consumption' or MSC).

Businesses can designate a country – a 'member state of identification' (MSI) – to be their **single contact point** for VAT identification, submitting VAT returns and paying the VAT due in all MSCs (via a website in their MSI).

To make MOSS as straightforward and easy as possible for businesses to register and use, guidelines in relation to the audit of MOSS-data will complement the practical guide mentioned above (especially for SMEs and non-EU businesses).

#### Guidelines for audits

As MOSS VAT returns will include tax due in a number of MSCs, it is important for national tax authorities to agree on:

- how best to **contact** businesses as part of an audit
- the method businesses should use to **provide the information** required by an audit

To this end, we have developed some guidelines for standard audit and control activities (*these are recommendations only – they are not binding over national rules*).

For each guideline, there is a list of those countries that have agreed to apply them.

#### How to contact taxable persons as part of an audit

- Initial contact** with taxable persons should, where possible, be **routed through the MSI**. Once initial contact is made, a case by case approach is advisable as in some circumstances **direct contact between the MSC** and business could be necessary.

The recommendation above is without prejudice to the right of a MSC tax authority to make direct contact with the taxable person to obtain the information listed in Article 63(c) of Regulation (EU) 967/2012 and in some circumstances it may even be necessary for an MSC to make direct contact with the business for related purposes (e.g. for additional clarification relating data already received).

**Countries that will apply this recommendation**

BE, BG, DK, EE, ES, FI, HR, IE, LT, LU, LV, NL, PL, PT, RO, SE, SI, UK.

- b. MSI should use their normal national procedures when contacting taxable persons registered for the EU scheme in the MSI. They should use e-mail for an initial contact with non-EU scheme users registered in the MSI.

**Countries that will apply this recommendation**

BE, BG, CZ, DK, EE, ES, HR, HU, IE, LU, LV, MT, NL, PL, PT,RO, SE, SI, SK, UK.

- c. Where there is contact from the MSC, this should be initiated via the taxable person's contact e-mail address (for both EU and non-EU businesses). As this is an electronic system and the main contact information is the taxable person's e-mail address, this should be used to initiate contact if the taxable person is not established in the Member State making contact.

**Countries that will apply this recommendation**

BE, BG, CZ, DK, EE, ES, HR, HU, IE, LT, LU, LV, MT, NL, PL, PT, SE, SI, SK, UK

<b>How to request information from traders as part of an audit</b>
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- d. The best method for the exchange of information should be agreed between taxable person and the tax authority and should depend on what electronic means is available to both.

One possibility is to use a standard audit file for MOSS (SAF-MOSS), in xml format.

Member States will accept the SAF-MOSS format (in XML) if a business chooses to use it to supply the requested information.

**Countries that will apply this recommendation**

AT, BE, BG, CZ, DK, EE, ES, FI, HR, HU, IE, LT, LU, MT, NL, PL, PT, SE, SI, SK, UK

 *As soon as it is ready, the SAF-MOSS (based on the information that businesses are required to keep by article 63(c) of Regulation (EU) 967/2012) will be made available on this site.*