

VAT Digital Services & MOSS

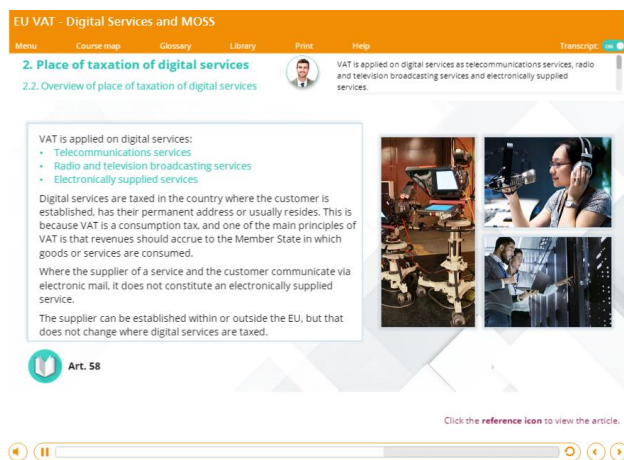
eLearning module 6

This easy-to-use eLearning module is part of VAT broader course which is one of the courses from an extensive EU eLearning portfolio on Customs and Taxation.

VAT Digital Services and MOSS covers the question: **“What are the rules for the place of supply of digital service as updated in January 2019 and what about the MOSS?”**.

In this course you will learn to identify the **place of taxation when digital services** are provided. You will also learn about **MOSS** and its advantages both for EU and non-EU suppliers. The course is updated with Council Directive EU/2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC.

To fully benefit of the potential of this course, we recommend to integrate the course in your own training programme and to develop a full blended learning scheme.



EU VAT - Digital Services and MOSS

2. Place of taxation of digital services

2.2. Overview of place of taxation of digital services

VAT is applied on digital services:

- Telecommunications services
- Radio and television broadcasting services
- Electronically supplied services

Digital services are taxed in the country where the customer is established, has their permanent address or usually resides. This is because VAT is a consumption tax, and one of the main principles of VAT is that revenues should accrue to the Member State in which goods or services are consumed.

Where the supplier of a service and the customer communicate via electronic mail, it does not constitute an electronically supplied service.

The supplier can be established within or outside the EU, but that does not change where digital services are taxed.

Art. 58

Course duration

Estimated duration of the module: 65 minutes



EU VAT - Digital Services and MOSS

2. Place of taxation of digital services

2.13. Suppliers outside of the EU

When a supplier established outside the EU provides a service to:

- A **taxable person** located in the EU (B2B), VAT is not included in the invoice. The customer is obliged to account for the VAT (under the **reverse-charge mechanism**).
- A **non-taxable person** located in an EU country (B2C), the supplier includes VAT in the invoice at the rate of the country where the customer is established or resides. The supplier accounts for VAT in that same country.

Art. 44

Art. 58

Click the **reference icons** to view the article.
Click the **map** to know more about the rules for suppliers established within the EU.

Target audience

The course is aimed at officials in EU countries, and more generally, anyone with a particular interest in VAT wanting to get basic knowledge of the VAT directive

Learning objectives

By the end of this course, you will:

- Identify which suppliers are **classed as digital services**.
- Clarify the **place of taxation** of digital services supplied to customers inside and outside the EU;
- Describe the **purpose** of the Mini One-Stop Shop (MOSS);
- Set out the criteria and explain how the **registration location** for MOSS is determined;
- Show how **VAT returns and payments** are handled within MOSS;
- Describe how **audits** are conducted within MOSS.

EU VAT - Digital Services and MOSS

Menu Course map Glossary Library Print Help Transcript: on

3. Introduction to MOSS

3.7. MOSS overview - Example II

The Greek telecoms provider also supplies mobile phone network services to clients located in Bulgaria, Croatia, and Italy.

Because the Greek supplier uses MOSS, it does not have to register in Bulgaria, Croatia or Italy.

The Greek MOSS handles all of the administrative transactions with the Bulgarian, Croatian and Italian instances of MOSS.



Click Next to continue.

Particularities of this course

This course allows you to manage your own learning at your place: everything you need for this training is available on screen, some screens will require action from you. You can replay a screen if you need to.

You may interrupt your course. When reopening the course you can resume where you have left the course off.

Besides the menu, a course map allows you to quickly access to the sections and subsections. The course map is placed in the upper toolbar of the course.

Available languages

The course is available in Bulgarian, Dutch, English, Croatian, German, Greek, Hungarian, Lettonian, Lithuanian, Italian, Polish, Portuguese, Romanian, Slovakian, Slovenian, Spanish and Macedonian.

Consult the table on the [EUROPA](http://europa.eu) website for the availability of further EU language versions.

How to start and use this eLearning course?

The eLearning module is free to download and is easy to use.

- Freely download the eLearning module using the [download form](#).
- Select the eLearning in the drop down menu.
- You have the choice between 'non-SCORM' (iso, exe, html/html5) and 'SCORM' (for LMS systems).
- Read the Quick Start Guide available in the downloaded .zip folder. It explains how to install the courses to your system.
- Using the course does not require a high level of information technology skills from the learners.
- In case of technical issues contact first your local administrator. If the problem persists, send the description (including screenshots) to taxud-elearning@ec.europa.eu.

Contact: DG TAXUD / E3
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https://ec.europa.eu/taxation_customs/eu-training/general-overview_en