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Information technology

INFORMATION SHEET ON I.T. PROJECTS

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PROJECT

One-Stop Shop (part of the VIES 2 Project)

SUMMARY

The One-Stop Scheme (1SS) introduces an electronic procedure allowing taxable persons trading in more than one Member State to fulfil their VAT obligations in a single place of compliance, which would be the Member State where they are established (or in the Member State of identification in case of third country businesses).

The main purpose of the One-Stop Scheme is to ease the VAT compliance burden on economic operators who carry out activities in other Member States but have no establishment there.

LEGAL BASIS

General

- Council Directive No 2006/112/EC of 28 November 2006 on the common system of value added tax.

Mandatory use of I.T. None

DESCRIPTION

The proposal is part of continuing work to deliver the Commission's VAT strategy presented in October 2003 as a Commission Communication (reference: COM(2003)614 final).

The activities concerning 1SS are B2B or B2C supply of goods and services for which the supplier is liable to pay the tax in one or several MSs of Consumption where the supplier has not established a business or does not have a fixed establishment.

The activities cover all those cases where the trader is currently obliged to register for VAT in a foreign MS. Here are a few examples of impacted goods and services:

- Distance sales of goods in B2C transactions;
- Sales during fairs;
- Services on immovable property;
- Supplies with installation and assembly.

Main features of the One-Stop Shop: one VAT number for all supplies, electronic rendering of VAT returns, harmonised information for Member States provided in a harmonised format, standard reporting period of 3 months, deduction on the combined return according to the rules of the Member State of purchase, payment direct to national authorities on the same date, specific rules for re-payment, Member State of consumption remains responsible for checking returns, applying its rules and debt collection, if necessary using Mutual Assistance, notification system under the Administrative Co-operation Regulation No 1798/2003/EC when the business is subject to control by the Member State of registration.

STATUS

Project linked with the VIES 2 Feasibility Study and in particular the VAT refund scheme. Identification et definition of the business needs as regards the IT requirements continue in cooperation with business units of TAXUD and take into account the outcome of discussions with the MS at the Council.

PLANNED ACTIVITIES

The expected entry into force of the One-Stop Shop is 1st January 2010 depending on the discussions at the Council.

TECHNICAL INFORMATION

The One-stop shop will be supported by an exchange of XML messages through CCN/CSI in

asynchronous mode. The chosen paradigm for the exchange of XML messages for 1SS scheme is the datagram paradigm as imposed by the legislation. Request/response messages will only be used for specific enquiries.