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VAT Update

MOSS – Mini One Stop Shop for VAT Services Supplied to the EU

On 1 January 2015, changes will be made to the place of supply of **services** rules involving business to consumer (B2C) supplies of broadcasting, telecommunications and e-services (digital services) including online auctions.

Currently, the place where the VAT becomes due for B2C supplies of intra EU digital services is determined by the location of the **supplier** of the services. However, from 01/01/2015 the place of taxation will be determined by the location of the **consumer.**

This in effect means that if you supply any of the above services direct to a consumer (not a business), then you will be required to account for VAT in every single member state where the consumers of the services live. This is where MOSS comes in. Rather than register in each EU Country, under Moss you submit one return, even if the services are supplied in a number of EU Countries.

Remember that this only applies if you are trading with **individuals** rather than businesses.

If you feel that this may apply to you, please do not hesitate to contact us as registration will be required **BEFORE 1 January 2015.**

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