

MOSS and electronic services?

Since 1 January 2015 the Mini-One-Stop-Shop-system (MOSS-system) is applicable. Are you a supplier of electronically supplied services, telecommunication services or radio and television broadcasting services? Are you established in the EU and do you supply to non VAT payers? Then you should take the following changes regarding the place of supply into account.

Until 31 December 2014

Before the introduction of the new place of supply rules for electronically supplied services, telecommunication services and radio and television broadcasting services, the place of supply of these services was deemed to be where the supplier was established.

Example 1: national transaction

*You are a Belgian supplier and you make a supply for a private individual in Belgium.
Application of the rule:*

- *Place of supply of the service: Belgium.*
- *VAT: Belgian VAT.*

Example 2: intracommunity transaction

*You are a Belgian supplier and you make a supply for a private individual in The Netherlands.
Application of the rule:*

- *Place of supply of the service: Belgium.*
- *VAT: Belgian VAT.*

As from 1 January 2015

Since 1 January 2015 this rule has changed significantly. The place of supply of the services is no longer where the supplier of the services is established. As from now, the place of supply of the services will be deemed to be where the recipient of the services (your client) is established. This has mainly an impact on intracommunity services. For national transactions there is no difference.

Example 1: national transaction

*You are a Belgian supplier and you make a supply for a private individual in Belgium.
Application of the new rule:*

- *Place of supply of the service: Belgium.*
- *VAT: Belgian VAT.*

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Example 2: intracommunity transaction

You are a Belgian supplier and you make a supply for a private individual in The Netherlands.
Application of the rule:

- Place of supply of the service: The Netherlands.
- VAT: Dutch VAT.

Mini-One-Stop-Shop-system

If you supply such services after 1 January 2015, you should in principle be registered for VAT purposes, as the supplier, in every member state where a recipient is established, in order to account for the VAT due. Through the introduction of the Mini-One-Stop-Shop-system, or MOSS, this is no longer necessary. From now on you can in Belgium fulfill all obligations for all countries involved.

The introduction of the MOSS system makes it also easier for you. You should no longer be registered in every member state where you supply services. You should only register once in Belgium as a MOSS VAT payer. As a MOSS VAT payer you receive an EU VAT number, under which all necessary VAT obligations can be fulfilled in the member state of the recipient (your client), through one VAT return.

For the registration in Belgium you should contact the Central VAT Office for Foreign VAT payers.

Which services?

The new scheme does not apply to all services. The MOSS scheme only applies to electronically supplied services, telecommunication services and radio and television broadcasting services. Hereafter we provide you with a short explanation of the said services.

Electronically supplied services

Electronically supplied services are services which are mainly supplied through the internet or an electronic network. These services are also mainly automated, so there is no human intervention.

Examples

Subscriptions to online newspapers, online weather forecasts, online games, ...

Telecommunication services

Telecommunication services are services mainly related to broadcasting or receiving signals, text, images or sound.

Examples

Services related to telephony, internet access, voicemail, ...

Radio and television broadcasting services

Radio and television broadcasting services are mainly related to the services supplying audio and audiovisual content. These are supplied to the general public.

Examples

Radio or television programs.