

Method Statement for **VAT OSS /IOSS** Dataset

1. Introduction

The purpose of this document is to provide information on the commitment to quality activities and procedures Revenue has put in place in respect of the production of Revenue Statistics to comply with the Irish Statistical System Code of Practice (ISSCOP).¹

This dataset provides VAT OSS /IOSS receipts/retention fee by country and quarter.

Background

On 1 January 2015 new EU VAT rules came into effect changing the place where VAT is chargeable in respect of all supplies of telecommunications, broadcasting and electronic (TBE) services to consumers. VAT on these services is now chargeable where the consumer is located instead of where the supplier is located.

As a result of the change, EU and non-EU businesses are required to register and account for VAT in every Member State in which they supply TBE services to consumers or, alternatively, to avail of the optional special scheme known as the Mini One Stop Shop (MOSS). MOSS is a simplification scheme that allows a business engaged in TBE supplies to register in a single Member State (the Member State of Identification MSID), to file a single quarterly return and pay its VAT liability for all Member States through a web portal in its chosen MSID. This enables suppliers to avoid having to register and account for VAT in all the Member States to which they make TBE supplies. On 1 July 2021 the VAT MOSS scheme was renamed VAT OSS and broadened to include goods as well as TBE services.

As with MOSS, there are two schemes within OSS: Union and non-Union OSS:

- The Union scheme is for taxable persons that have an establishment within the European Union (EU) but are making supplies to Member States in which they are not established. Low value goods (i.e., those with an intrinsic value of less than €150 which are exempt from customs duty) as well as TBE services are included in this scheme.
- The non-Union scheme is for taxable persons that have no establishment within the EU. This scheme applies to TBE services.

The Import One Stop Shop scheme (IOSS) took effect from 1 July 2021. This is a simplification of the rules on importation of low value goods (i.e., those with an intrinsic value of less than €150 which are exempt from customs duty).

As with the OSS scheme for Telecommunications, Broadcasting and Electronic (TBE) services, traders based in the EU may register in one member state for the declaration and payment of EU VAT (Union Scheme). Traders based outside of the EU - in third countries - may register in a member state of their choice either via a fixed establishment or an intermediary in that member state and declare and pay VAT there under the IOSS.

¹ For more information see <http://www.isscop.ie/>

2. General Information

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| <i>Dataset Name:</i> | OSS/IOSS |
| <i>Keywords:</i> | MOSS, IOSS, OSS, Retention, Ireland, Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Germany, Denmark, Estonia, Greece, Spain, Finland, France, United Kingdom, Croatia, Hungary, Italy, Lithuania, Luxembourg, Latvia, Malta, Netherlands, Poland, Portugal, Romania, Sweden, Slovenia, Slovakia, Union, Non-Union, Import Year |
| <i>Update Frequency:</i> | Quarterly |
| <i>Licence:</i> | CC-By |
| <i>Formats:</i> | .csv, .pdf |
| <i>Hyperlinks:</i> | https://www.revenue.ie/en/corporate/information-about-revenue/statistics/vat/moss/index.aspx |
| <i>Business Owner:</i> | Donnchadh O'Donovan/Sinéad Leyden |
| <i>Contact Information:</i> | statistics@revenue.ie |
| <i>Reference Years</i> | 2015-2024 |
| <i>Anonymisation or aggregation required:</i> | No, Macro-data |
| <i>Geographical Scope:</i> | European Union |

3. Production

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| <i>Coding:</i> | Grouped by country and quarter |
| <i>Data Source:</i> | VAT OSS/IOSS return data |
| <i>Imputation:</i> | Not applicable |
| <i>Breakdown:</i> | The Data are broken down by Country, Retention fee and Quarter from Q2 2015 onwards. |
| <i>Computation:</i> | None |

4. Quality

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| <i>Relevance:</i> | <p>Data are used to:</p> <ul style="list-style-type: none"> • Inform the Tax Strategy Group and the Department of Finance on budgetary decisions • Provide answers to Parliamentary Questions (PQs) and Freedom of Information (FOI) requests. • Inform policymakers and internal stakeholders and • Fulfil requests for data from academics, students, journalists and members of the public. |
| <i>Accuracy & Reliability:</i> | <p>Data are compared with the previous year's data.</p> <p>Source data are input into Revenue's systems by the Collector General's area and the statistical outputs are assessed and validated are signed off by the Accountant General's area.</p> |
| <i>Timeliness & Punctuality:</i> | <p>An advance release schedule is provided for all datasets with anticipated publication deadline.</p> <p>Divergence from the notified schedule is publicised in advance, along with a new release date.</p> <p>See the list of Supporting Documentation below for a link to the current Revenue Statistics Publication Calendar.</p> |
| <i>Coherence and Comparability:</i> | <p>The dataset provides figures for VAT MOSS receipts and retention fees by quarter.</p> <p>Data are compared with previous quarters' data. Where there is a deviation notes are provided. Provisional data are also identified.</p> |
| <i>Accessibility and Clarity:</i> | <p>Published electronically on Revenue's Website & Open Data portal</p> <p>This dataset is consistent with the Open Data Technical Framework:</p> <ul style="list-style-type: none"> • with metadata, methodological and quality information • to Open Data 3-star Format (i.e., machine readable) and • searchable through keywords. |

5. Supporting Documentation

[Revenue Statistics - Quality Statement](#)

[Revenue Statistics - Publication and Dissemination Policy](#)

[Revenue Statistics - Publication Calendar](#)

[Revenue Statistics - Statistical Disclosure Control](#)

[Open Data Technical Framework](#)

[Irish Statistical System Code of Practice](#)