

VAT OSS / IOSS

The VAT OSS / IOSS data provides quarterly data on the net value of OSS payments made to and from Ireland by EU Member State and the retention fee held by Ireland/other Member States.

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.