

VAT eCommerce - Registration for the One Stop Shop (OSS) and Import One Stop Shop (IOSS) from 1 April 2021

This document should be read in conjunction with Council Directive (EU) 2017/2455, Council Directive (EU) 2019/1995 and Council Implementing Regulation (EU) 2019/2026

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Introduction

The purpose of this manual is to outline the requirements for pre-registration for the new One Stop Shop (OSS) and the new Import One Stop Shop (IOSS) from 1 April 2021.

1 Overview

The expansion of the current Mini One Stop Shop (MOSS) to a One Stop Shop (OSS) and the introduction of the Import One Stop Shop (IOSS) will go-live from 1 July 2021.

From 1 April 2021, eligible business may opt to register for these schemes in advance of the go-live date of 1 July.

1.1 Extension of the VAT Mini One Stop Shop (MOSS)

Currently VAT MOSS applies only to the supply of telecommunications, broadcasting and electronic (TBE) services. However, from 1 July 2021, VAT MOSS is being extended to a One Stop Shop or OSS. The two schemes currently covered by MOSS, the Union scheme and Non-Union scheme, will remain in place, but their scope will be extended.

1.2 What is the OSS?

The OSS is an extension of the current Mini One Stop Shop (MOSS) scheme. It simplifies the VAT obligations for business selling goods and services to final consumers in the European Union (EU).

Currently, only business to consumer (B2C) supplies of telecommunications, broadcasting and electronic (TBE) services are covered under MOSS.

The scope of supplies that may be recorded in MOSS, now the OSS, will be extended. The supplies in scope will include the cross-border supply of services on a B2C basis to a Member State where the supplier is not established, intra-Community distance sales of goods¹ and certain domestic supplies of goods.

Under the OSS, a business supplier will be permitted to register electronically in a Member State. This registration will enable the supplier to declare cross-border B2C supplies of services and intra-Community distance sales of goods in the EU.

The VAT due in all Member States on supplies covered by the OSS, will be declared and paid to the Member State of registration in a quarterly return. If the OSS is not

¹ Intra-Community distance sales of goods are supplies of goods that are dispatched or transported from one Member State to another Member State by or on behalf of the supplier (taxable person selling these goods) to a non-taxable person or a person who is treated as non-taxable person. New means of transport and goods supplied after assembly or installation are excluded from this definition and can therefore not be the subject of an intra-Community distance sale. Goods subject to excise duties however fall under this definition.

availed of, the supplier will be required to register in each Member State in which they make supplies to consumers.

The Union scheme and non-Union scheme will continue under the OSS, but the scope of transactions which can be declared under these schemes will be extended.

1.2.1 Non-Union Scheme

The non-Union scheme will only be available for taxable persons that have no business establishment or fixed establishment in the EU. Those taxable persons will be able to register for the non-Union scheme for the purpose of declaring B2C supplies of services to consumers in the EU.

Suppliers eligible to register for this scheme, i.e. those that are not established in the EU, will be able to choose to register in any Member State.

1.2.2 Union Scheme

The scope of the Union scheme will be extended to cover cross-border B2C supplies of services to consumers in the EU, where the supplier is established in the EU, and intra-Community distance sales of goods in the EU.

EU established suppliers will be able to use the Union scheme to declare VAT on cross-border B2C supplies of services in the EU and intra-Community distance sales of goods.

Non-EU established suppliers may register for the Union scheme, but only in respect of intra-Community distance sales of goods. Supplies of B2C services can only be declared through the non-Union scheme by non-EU established suppliers.

As such, a non-EU established supplier may be simultaneously registered in the Union scheme in relation to their intra-Community distance sales of goods and registered in the non-Union scheme in relation to their B2C supplies of services.

An electronic interface facilitating a domestic B2C supply of goods, as a deemed supplier², will also be able to declare those supplies under the Union scheme. The declaration of domestic supplies of goods under the OSS is limited to deemed suppliers alone. Other suppliers are not covered by this rule and as such will not be able to declare domestic supplies of goods using the OSS.

1.3 How do you register for the One Stop Shop (OSS)?

The Member State in which you can register for the OSS depends on a number of factors. These factors include the type of supplies you are engaged in (goods or services, or both), any establishments you may have in the EU, and whether you are eligible for the Union scheme or the non-Union scheme.

² A deemed supplier is a taxable person who facilitates a supply of goods that is concluded between a supplier (underlying supplier) and a customer through the use of an electronic interface (e.g. marketplace, platform, portal etc.).

1.3.1 Non-Union scheme registration

Non-EU established suppliers wishing to register in the non-Union scheme in Ireland can register using the non-Union registration.

The following information must be provided to register:

- company name
- trading name
- address
- website URLs
- contacts
- national tax reference number
- bank details

You must also confirm that you are not registered for the non-Union scheme in any other Member State. Confirmation will also be required that you have no establishment in the EU.

Once you have provided this information, you will have to create a verification code. This code will be needed later to retrieve your VAT OSS Tax Registration Number and your digital certificate. Your digital certificate will be used to access Revenue's online system, ROS.

1.3.2 Union scheme registration

Suppliers established in Ireland can register for the Union OSS scheme in the State through the Revenue Online Services (ROS).

As Revenue will already have your basic details, your application will be pre-populated with this information. You can edit certain elements of that information for the purposes of OSS registration. You must also provide details of any fixed establishments you have in other Member States and Value-Added Tax (VAT) identification numbers in those other Member States.

Your VAT OSS registration number will be the same as your VAT number.

Suppliers eligible for the Union scheme, can register for the Union scheme as follows:

- Where you have established your business in the EU. You must register for the OSS in the Member State in which you have established your business.
- Where your business is established outside the EU and you have one fixed establishment in the EU. You must register for the OSS in the Member State in which that fixed establishment is located.
- Where your business is established outside the EU and you have fixed establishments in more than one Member State. You can choose to register for the OSS in any one of the Member States in which you have a fixed

establishment. You will be bound by that decision for the calendar year concerned and the two following calendar years.

Non-EU established suppliers can only register for the Union scheme in respect of intra-Community distance sales of goods. Where a supplier has no establishment or fixed establishment in the EU and they wish to register for the Union scheme in respect of intra-Community distance sales of goods, they must register in the Member State where the dispatch or transport of the goods begins.

Where there is more than one such Member State, the supplier will indicate which Member State they wish to register in and will be bound by that decision for the calendar year concerned and the two following calendar years.

A non-EU established supplier that wishes to register in Ireland for the Union scheme can register using the non-Union registration.

1.3.3 What if a supplier is already registered for MOSS?

If a supplier is already registered for MOSS for supplies of TBE services, their registration will continue under the OSS. They may need to update their registration data, should they commence making other supplies now covered by the OSS.

Please note that if you are currently registered in the Union or non-Union schemes under MOSS for B2C supplies of TBE services only and are also involved in supplies which are within the scope of the IOSS, you will not be automatically registered in the IOSS. Should you wish to avail of the IOSS, you will be required to register.

1.4 Import One Stop Shop (IOSS)

The Import One Stop Shop or IOSS, is a new special scheme for reporting distance sales of goods imported from outside the EU³.

From 1 July 2021, the current low value consignment VAT relief threshold of €22 will be abolished. This means that VAT will be due on all goods imported into the EU regardless of their value.

The purpose of the IOSS is to facilitate the declaration and payment of import VAT on low value goods. Under this scheme a supplier selling goods from a third country or third territory to customers in the EU, can charge VAT at the point of sale to the customer and declare and pay this VAT via a monthly return under the IOSS.

³ Distance sales of goods imported from third territories or third countries are supplies of goods from a third territory or a third country made by or on behalf of the supplier (taxable person selling the goods) to a non-taxable person or a person treated as such. The goods have to be dispatched/transported from a third territory/third country to fall under this definition. Goods already stored in a warehouse in the EU are not covered and do not qualify as distance sales of imported goods. New means of transport and goods supplied after assembly or installation are excluded.

If the IOSS is used, the VAT due is included in the purchase price paid by the customer and the importation of the goods into the EU is treated as exempt from VAT.

The IOSS can only be used where the goods, excluding goods subject to excise duty, are dispatched by or on behalf of the supplier from a third country or third territory at the time they are supplied and the intrinsic value of the consignment does not exceed €150.

1.4.1 Who can use the IOSS?

The IOSS can be used by both suppliers established in the EU and suppliers established outside of the EU.

1.4.2 How do you register for the IOSS?

An EU established supplier can register directly for the IOSS in the Member State where their business is established.

If a non-EU established supplier wishes to register for the IOSS, they can only do so directly if they are established in a country that the EU has a VAT mutual assistance agreement in place with and the goods are supplied from that country to the EU. In those cases, the supplier can register directly in the Member State of their choosing.

In all other cases, a non-EU established supplier must register for the IOSS indirectly through the appointment of an intermediary. The registration of the supplier will be done through the intermediary they have appointed to represent them, and the Member State of registration will be the Member State where the intermediary has established their business.

EU established suppliers may also choose to appoint an intermediary to represent them for the purpose of the IOSS, however, this is not mandatory.

After registration in the IOSS, a supplier will be issued an IOSS identification number. It is important that this number is kept confidential

1.4.3 What is an intermediary for the IOSS?

An intermediary is a person that has their business establishment or a fixed establishment in the EU and represents a taxable person for the purpose of the IOSS. If a person has no establishment in the EU, they cannot act as an intermediary.

To act as an intermediary, that person will first need to register as an intermediary for the purpose of the scheme. The Member State of registration will be the Member State where the intermediary is established. If the intermediary has not established their business in the EU but has multiple fixed establishments in the EU, the Member State of registration will be the Member State with a fixed establishment where the intermediary indicates that they will make use of the

scheme. The intermediary will be bound by this decision for the calendar year concerned and the two calendar years following.

Upon registration, the intermediary will be allocated an intermediary identification number. It is only once the intermediary is registered as such for the IOSS, that they may register taxable persons that they have been appointed to represent. The intermediary will receive a separate IOSS identification number for each person they represent under the scheme.

Where an intermediary is appointed to represent a supplier under the IOSS, the intermediary will have responsibility for the payment of the VAT due and the fulfilment of the VAT obligations of the supplier under the scheme. Such obligations include the filing of returns and record-keeping obligations.

A taxable person cannot appoint more than one intermediary to represent them at the same time.

To register as an intermediary in Ireland, a person will first need to apply for a Tax Advisory Identification Number (TAIN). Where an intermediary is registered here and wants to register a taxable person for the IOSS, the intermediary and their client will be required to complete and submit an IOSS intermediary link notification.

1.5 Can a supplier be registered for multiple schemes?

Yes, depending on the supplies being made.

A supplier established in the EU can be registered in the Union scheme under the OSS and also be registered for the IOSS.

A supplier not established in the EU, can technically be registered for both schemes under the OSS, the Union scheme and non-Union scheme, and the IOSS, depending on the supplies made by that supplier.

It should be noted that use of the OSS and IOSS is optional. However, once registered for a scheme the VAT due on all eligible supplies within the scope of that scheme must be returned under that scheme.

2 Further Information

More detailed guidance on these changes will be made available in advance of the go-live date of 1 July 2021. Detailed guidance prepared by the European Commission in consultation with Member States and business is available in the [Explanatory Notes on VAT e-commerce rules](#) and the [Guide to the VAT One Stop Shop](#).