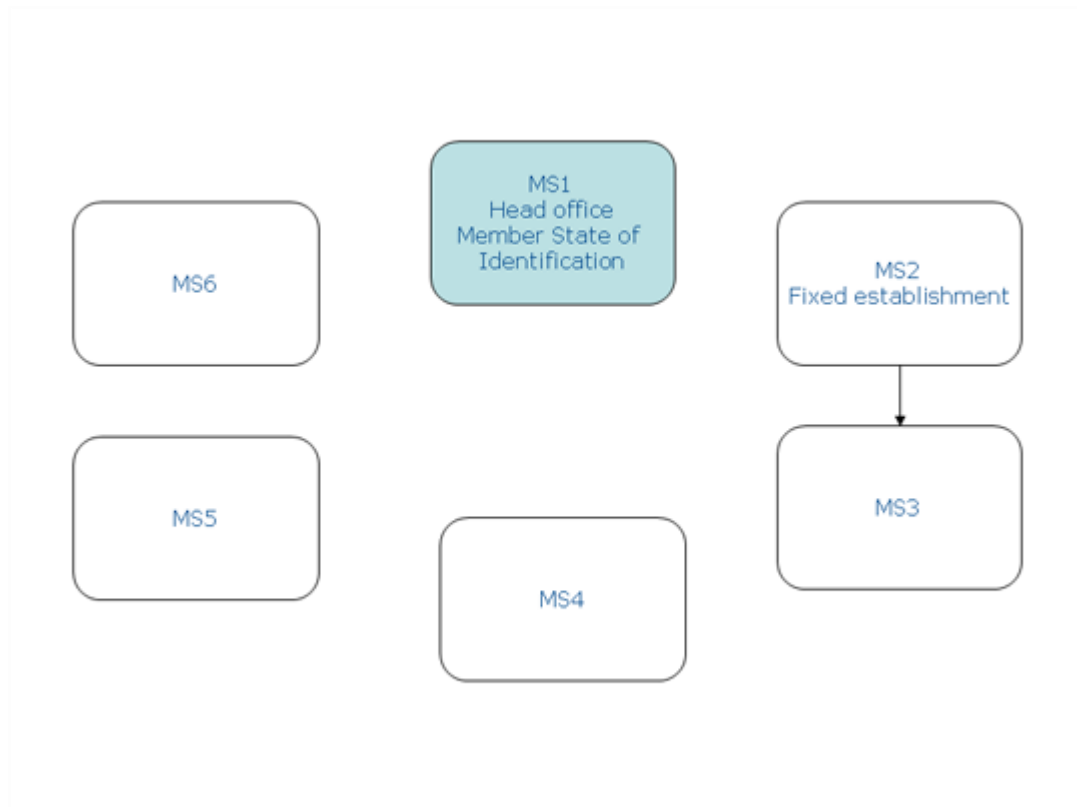

How does MOSS work where a business has multiple establishments?

An overview of scenarios on multiple establishments

Document last updated 21 November 2019.

Scenario 1



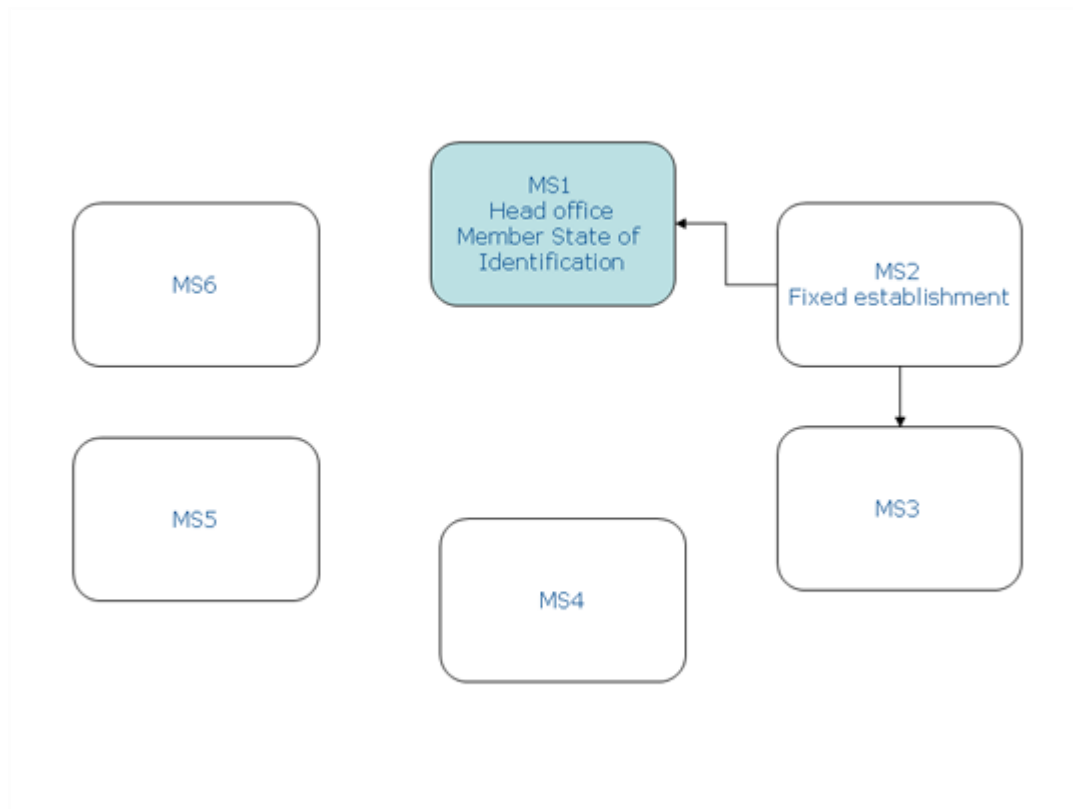
Head office/business establishment in Member State 1 (Member State of identification)

- no supplies made in Member State 1

Fixed establishment in Member State 2 makes supplies to customers in Member State 3

- Mini One Stop Shop can be used for supplies made in Member State 3

Scenario 2



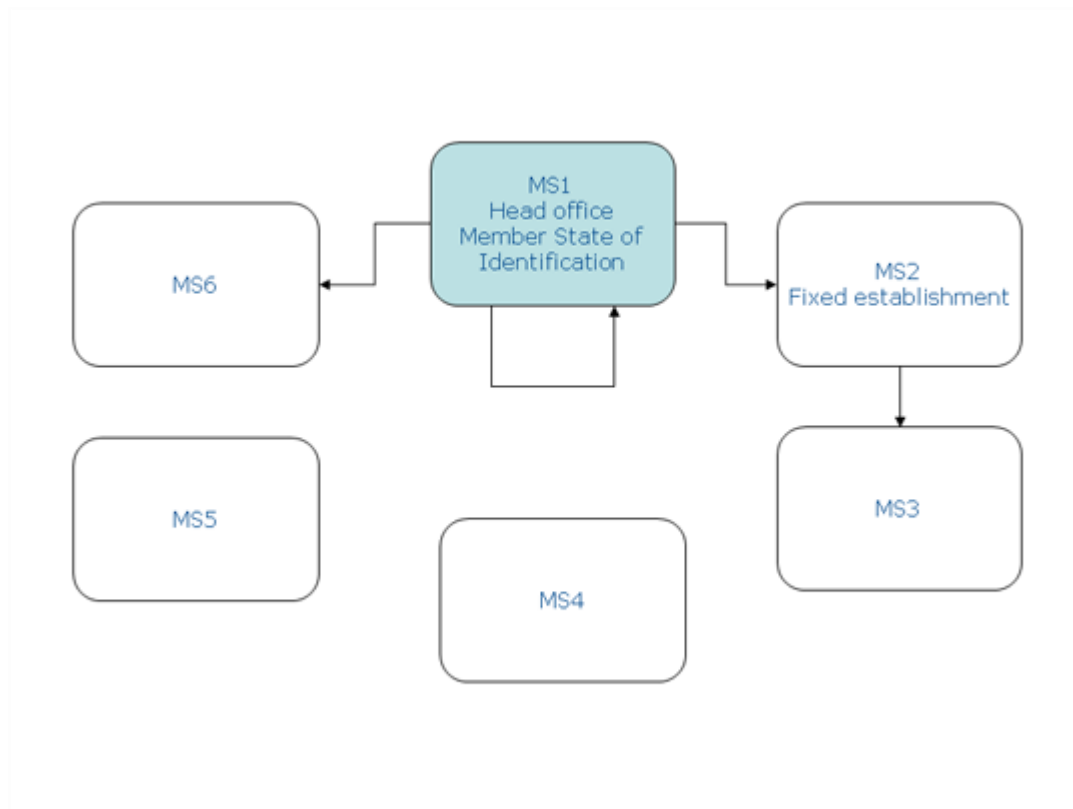
Head office/business establishment in Member State 1 (Member State of identification)

- no supplies made in Member State 1

Fixed establishment in Member State 2 makes supplies to customers in Member State 1 and Member State 3

- Mini One Stop Shop should be used for supplies made in Member State 3
- Supplies in Member State 1 have to be declared in the domestic VAT return of that Member State.

Scenario 3



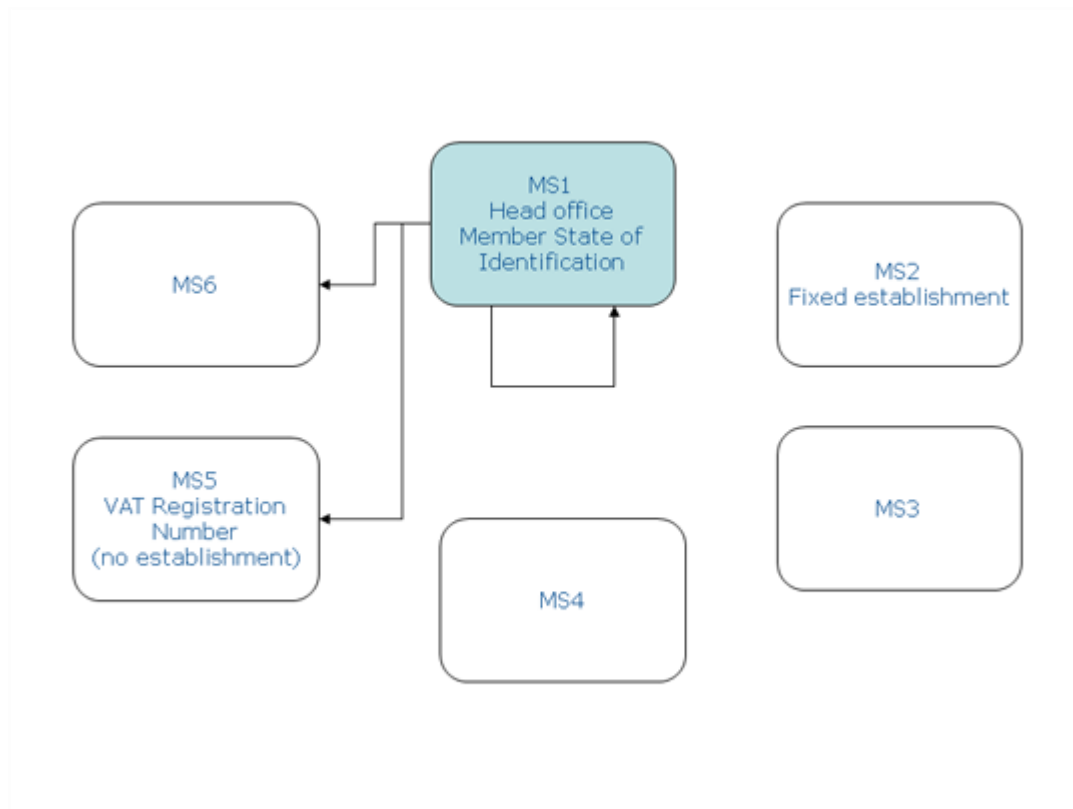
Head office/business establishment in Member State 1(Member State of identification)

- makes supplies to customers in Member State 1, Member State 2 and Member State 6

Fixed establishment in Member State 2 makes supplies to customers in Member State 3

- Mini One Stop Shop can be used for supplies:
 - made in Member State 6 by the head office
 - made in Member State 3 by the fixed establishment
- Supplies made in Member State 1 and Member State 2 by the head office should be declared in the domestic VAT returns of those Member States.

Scenario 4



Head office/business establishment in Member State 1 (Member State of identification)

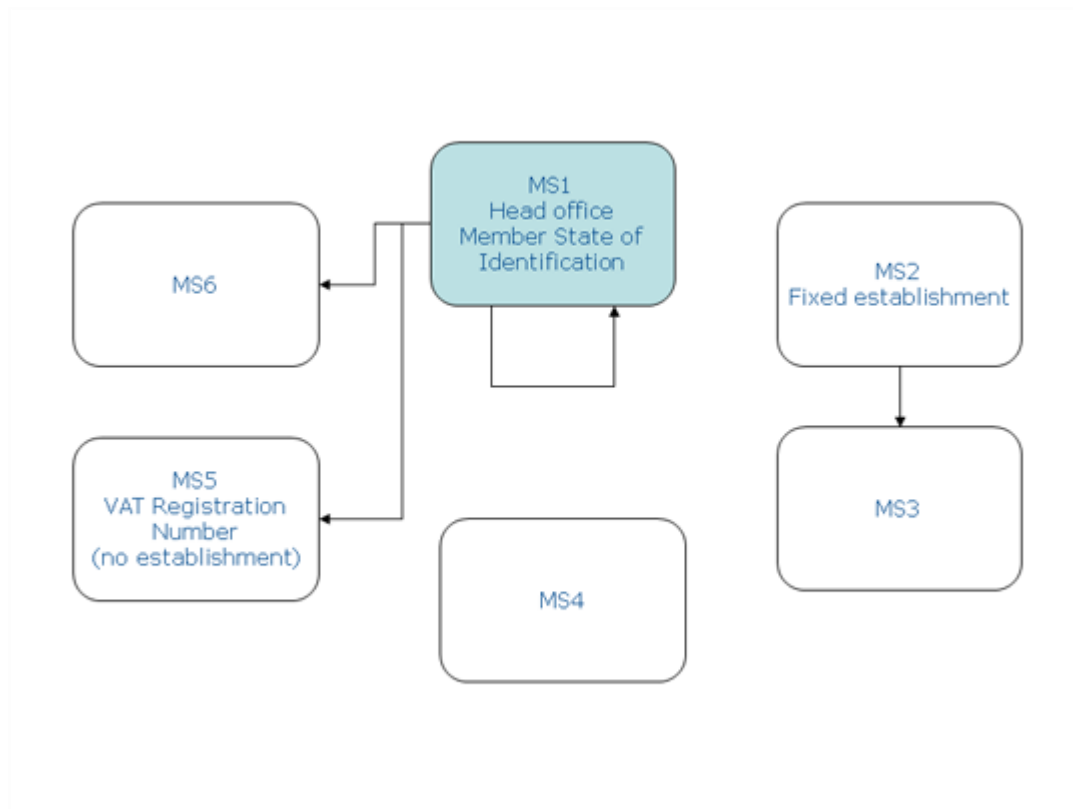
- makes supplies to customers in Member State 1, Member State 5 and Member State 6

VAT registration but no fixed establishment in Member State 5

Fixed establishment in Member State 2 makes no supplies

- Mini One Stop Shop can be used for supplies made to customers in Member State 5 and Member State 6
- Supplies made in Member State 1 should be declared in the domestic VAT return of that Member State.

Scenario 5



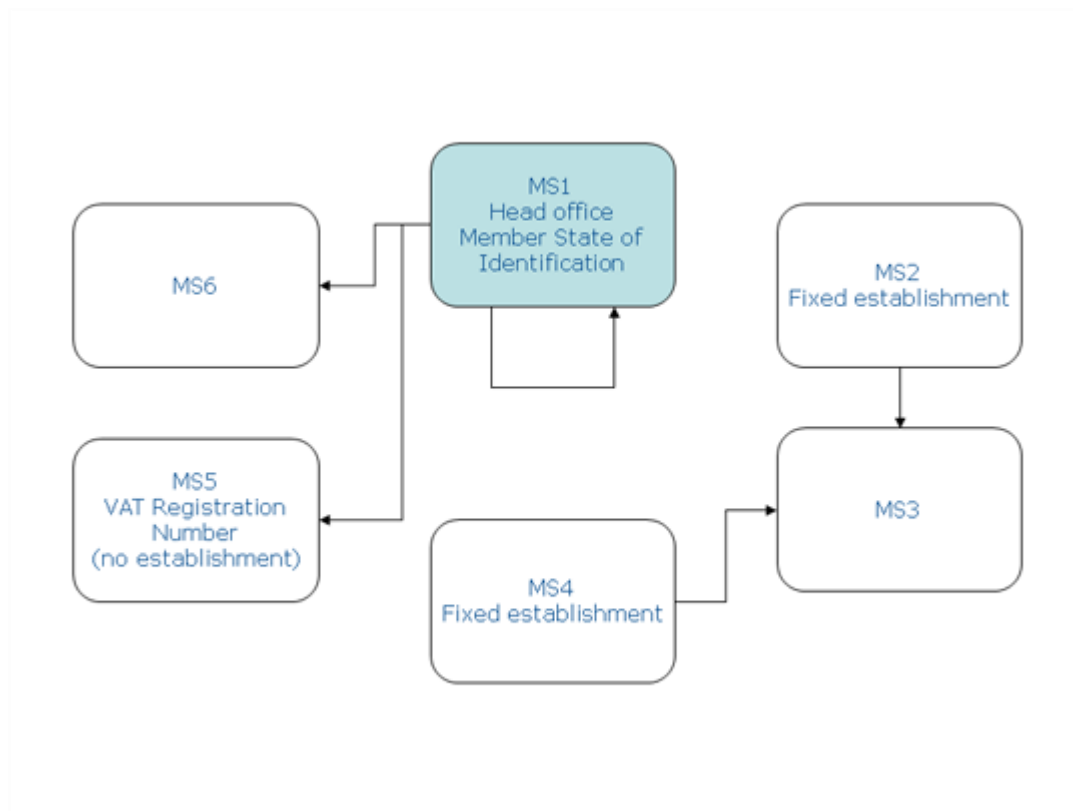
Head office/business establishment in Member State 1 (Member State of identification)

- Makes supplies to customers in Member State 1, Member State 5 and Member State 6

Fixed establishment in Member State 2 makes supplies to customers in Member State 3

- Mini One Stop Shop can be used for supplies:
 - made in Member State 5 and Member State 6 by the head office
 - made in Member State 3 by the fixed establishment
- Supplies made in Member State 1 by the head office should be declared in the domestic VAT return of that Member State.

Scenario 6



Head office/business establishment in Member State 1 (Member State of identification)

- Makes supplies to customers in Member State 1, Member State 5 and Member State 6

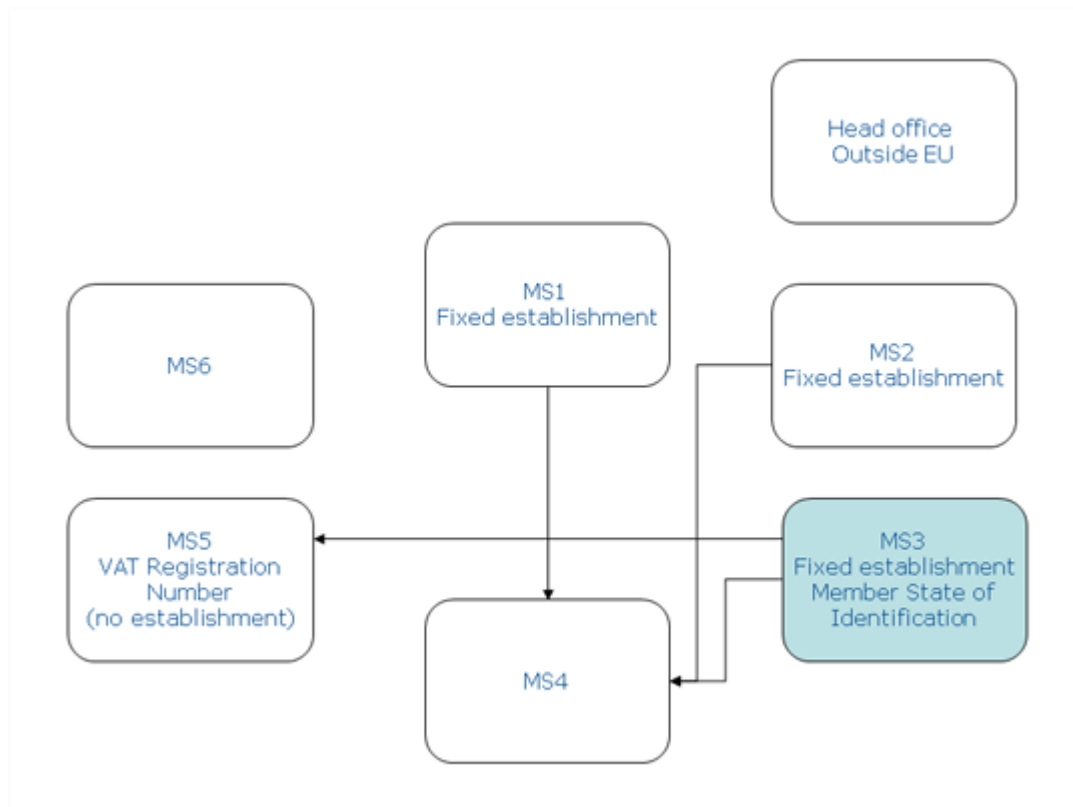
Fixed establishment in Member State 2 makes supplies to customers in Member State 3

Fixed establishment in Member State 4 makes supplies to customers in Member State 1 and Member State 3

- Mini One Stop Shop can be used for supplies:
 - made in Member State 5 and Member State 6 by the head office
 - made in Member State 3 by both fixed establishment

- Supplies made in Member State 1 by the head office and by the fixed establishment in Member State 4 to Member State 1 should be declared in the domestic VAT return in Member State 1.

Scenario 7



Head office/business establishment outside the EU

- makes no supplies

Fixed establishments in Member State 1 and Member State 2

- make supplies to customers in Member State 4

Fixed establishment in Member State 3 (chosen as Member State of identification)

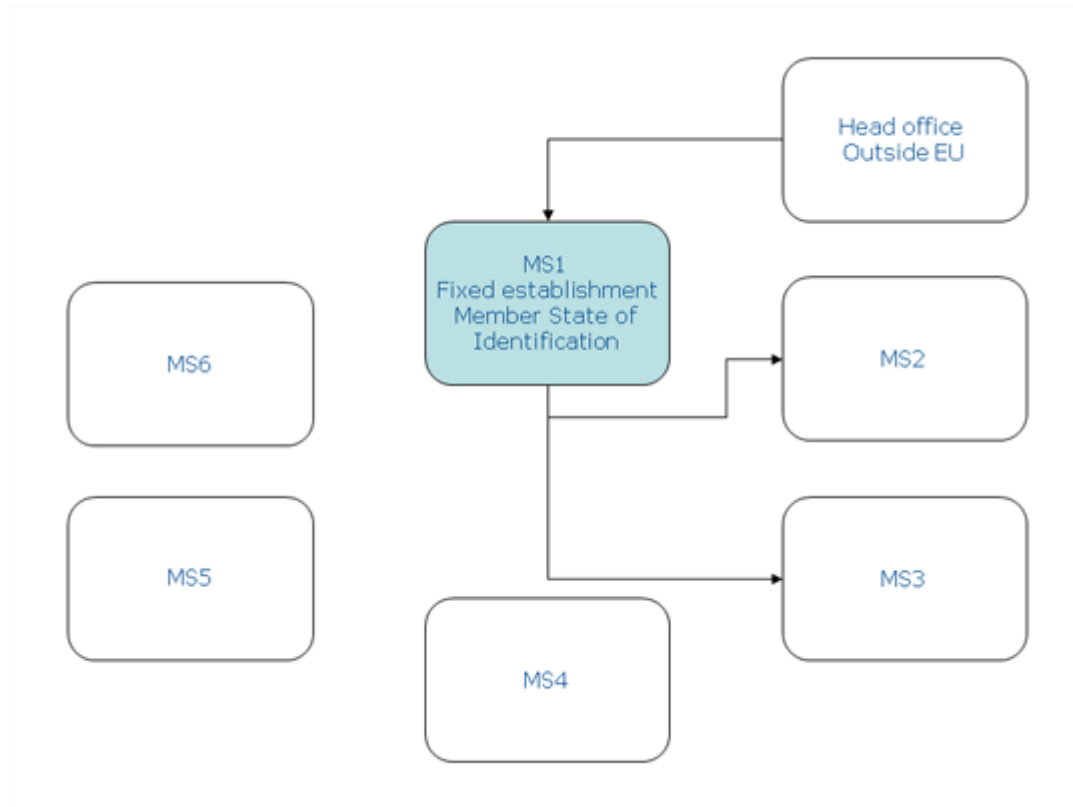
- makes supplies to customers in Member State 4 and Member State 5

VAT registration but no fixed establishment in Member State 5

- Mini One Stop Shop can be used for all supplies

-
-
- Mini One Stop Shop-return in Member State 3

Scenario 8



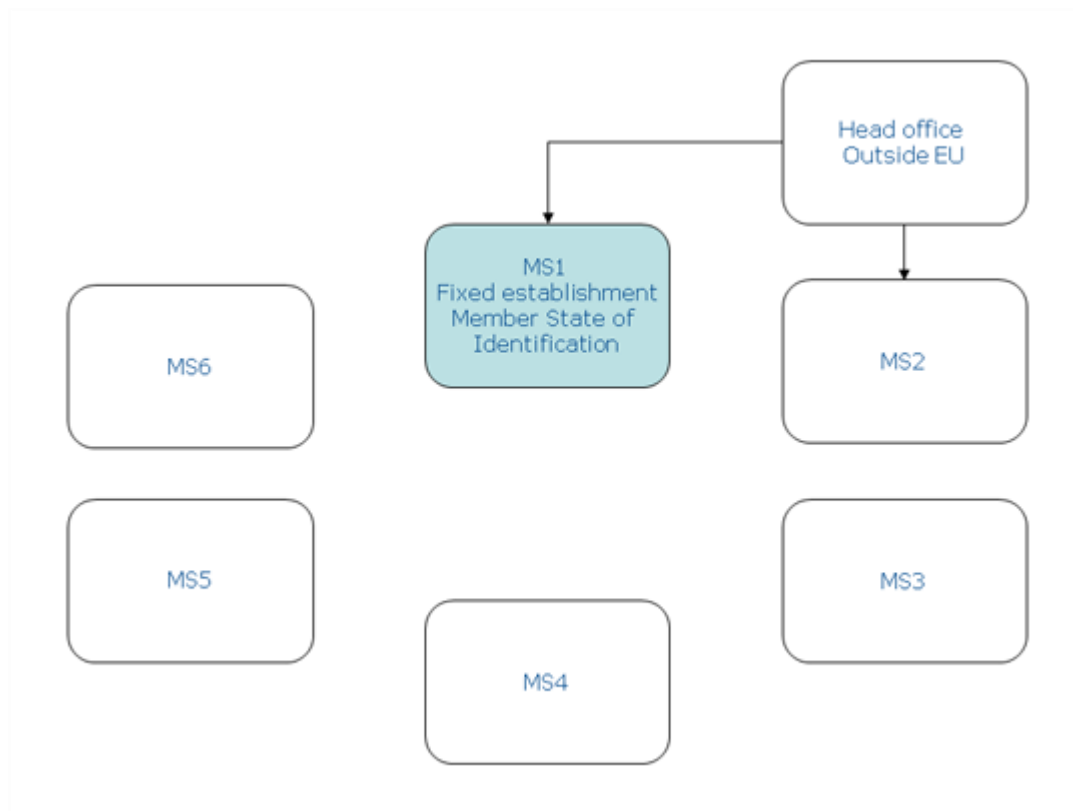
Head office/business establishment outside the EU

- makes supplies to customers in Member State 1

Fixed establishment in Member State 1 (Member State of identification)

- makes supplies to customers in Member State 2 and Member State 3
- Mini One Stop Shop can be used for the supplies made in Member State 2 and Member State 3 by the fixed establishment
- Supplies made in Member State 1 by the non-EU head office should be declared in the domestic VAT return in Member State 1.

Scenario 9



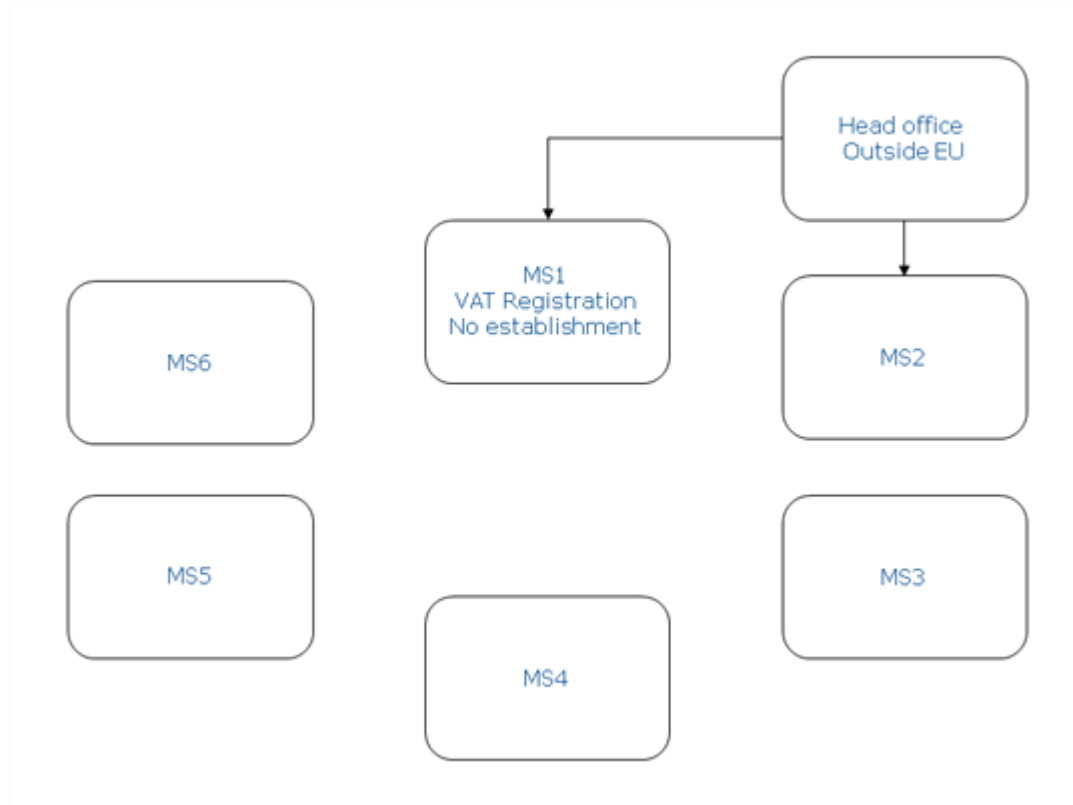
Head office/business establishment outside the EU

- makes supplies to customers in Member State 1 and Member State 2

Fixed establishment in Member State 1 (Member State of identification)

- makes no supplies
- Mini One Stop Shop can be used for the supplies made in Member State 2
- Supplies made in Member State 1 should be declared in the domestic VAT return in Member State 1

Scenario 10



Head office/business establishment outside the EU

- makes supplies to customers in Member State 1 and Member State 2

VAT registration but no fixed establishment in Member State 1

- Mini One Stop Shop can be used:
 - o non-EU scheme can be used as there is no business establishment nor any fixed establishment in the EU. This is irrespective of the VAT registration in Member State 1. The business can choose which Member State to use as their Member State of Identification
 - o no use of EU scheme as neither business establishment nor any fixed establishment in the EU