



**HM Revenue  
& Customs**

# **VAT Mini One Stop Shop (MOSS): UK Portal**

**Andrew Webb**

**Senior Indirect Taxes Policy Manager**

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# 1. Introduction

- UK MOSS system designed and built by HMRC's IT contractors to agreed EU Specifications
- Access to the MOSS Registration service will be via the UK's single cross-government website GOV.UK
- Businesses will be able to register in the UK for MOSS from 20 October 2014

## 2 Registering for HMRC Online Services

- All businesses and individuals that wish to use any UK government online service must first register and create a secure (password protected) Government Gateway Account
- This is easy to do, and once the Account has been created, the business or individual will have secure access to a wide range of UK government digital services, including MOSS
- The following slides show the key screens

## Welcome to HMRC Online services

### Existing users

If you are already signed up to use HM Revenue & Customs (HMRC) Online Services and have a Government Gateway account, please enter your User ID and password, then click the 'Login' button below.

**Please note:** Fields are not case sensitive.

User ID:  ?

Password:  ?

Login

▶ [Digital Certificate user](#)

▶ [Lost User ID?](#)

▶ [Lost Password?](#)

▶ [Lost or expired Activation PIN?](#)

▶ If you have lost both your User ID and password and are a Self Assessment individual or partnership, you may be able to use the [online form](#) to request a duplicate User ID.

For all other online services you will need to contact the [HMRC Online Services Helpdesk](#).

### New users

To sign up to use HMRC Online Services and to register a business for HMRC taxes, please click the 'Register' button below.

Register

▶ [Digital Certificate user](#)

▶ [Frequently Asked Questions \(FAQs\)](#)

▶ [Computer requirements](#)

▶ [View a demo of HMRC's service](#)

▶ [Registration & Enrolment process](#)

### News

#### [Are your contact details up to date?](#)

It's really important that your contact details are kept up to date so that HMRC can confirm your submission receipt by email and you can obtain new passwords online.

#### [Are you having problems logging in?](#)


If you've entered the wrong User ID or password three times or more, your account will be locked and you won't be able to use HMRC Online Services for the next two hours.

## Create a Government Gateway account

### About you

Please enter the details below then click the 'Next' button to continue. Fields are not case sensitive.

HM Revenue & Customs (HMRC) recommend that you enter an email address. If you enter an email address, HMRC can re-issue your User ID or provide you with a replacement password online if you lose them.

 The information you enter below must apply to you personally and not to the business you are registering.

\* indicates required information

Full name: \*  

Providing an email address will allow you to retrieve your User ID or generate a new password online if you lose them.

Email address:  

Confirm email address:

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## Create a Government Gateway account

### Create password and confirm terms and conditions

Please complete the details below then click the 'Next' button to proceed, fields are not case sensitive.

Choose a password you can remember as you will need it every time you log in to online services.

Your password must:

- be between eight and twelve characters (letters and numbers)
- contain at least one number (0-9)
- contain at least one letter (a-z)
- not contain the word 'password'.

\* indicates required information

Password: \*

Confirm password: \*

### Terms & Conditions

Please view the terms and conditions by following the link below. You must then tick the checkbox to confirm you have read them before clicking the 'Next' button to proceed. If you do not confirm that you have read the terms and conditions, you will be unable to use HM Revenue & Customs Online Services.

▶ [View terms and conditions](#)

☐ Please confirm that you have read the terms and conditions \*

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## Create a Government Gateway account

Note User ID

✓ Your Government Gateway account has been created.

Your User ID is: 182296226765

### Important note

You must make a note of this User ID. For security reasons you will be asked to enter the User ID again before you submit this registration. You will also need it every time you log in to use HM Revenue & Customs (HMRC) online services, along with your password.

HMRC recommend you print a copy of this information using the print facility on your browser, as it will not be displayed again, nor will you receive written confirmation of it.

Click the 'Next' button to continue with your registration.

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# 3. Registering to use the Non-Union MOSS Scheme

- HMRC has built a single MOSS Registration Portal to allow a business to select and register for the Non-Union Scheme
- Businesses can register from **20 October**
- Screens are 'intelligent' and interactively respond to the applicants answers
- All completed screens are summarised so the applicant can validate entered information
- The following slides show the key screens

## Register for VAT Mini One Stop Shop

### Register for the non-Union scheme

#### Important note

HM Revenue & Customs records show that as you are not registered for VAT in the UK you are eligible to either register or reregister for the VAT Mini One Stop Shop (MOSS) special scheme for non-EU businesses (non-Union).

To continue with your registration for the MOSS non-Union scheme click the 'Next' button below.

However, if your business is already registered for UK VAT, and you want to register for the MOSS scheme for EU businesses (Union) you must log in with the same Government Gateway User ID and password that you use to access the VAT service.

If your business is registered for VAT in the Isle of Man (IOM) and you want to join the MOSS Union scheme you will need to enter your IOM VAT registration details. To continue with your application to join the MOSS Union scheme follow the 'Provide IOM VAT details' link below.

[Provide IOM VAT details ▶](#)

If your business has an establishment in the UK and you want to register for the MOSS Union scheme you will need to register for VAT in the UK. To do this, follow the 'Register for HMRC taxes' link below and select 'VAT'.

[Register for HMRC taxes ▶](#)

#### Terms and conditions

Please view the terms and conditions by following the link below. You must then tick the checkbox to confirm you have read them before clicking the 'Next' button to continue. If you do not confirm that you have read the terms and conditions, you will be unable to register for VAT Mini One Stop Shop.

[View terms and conditions ▶](#)

\* indicates required information

☐ Please confirm that you have read the terms and conditions. \*

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## Register for VAT Mini One Stop Shop

### Questions about the business

#### Important note

As HM Revenue & Customs (HMRC) will tailor this application to your specific circumstances it is important that you answer the questions below correctly.

To change your selections once you have clicked the 'Next' button below, you must delete the registration application and start again.

Further information to help you make your selection can be found in the help.

\* indicates required information

Is the business making supplies of e-services, telecommunications and/or broadcastings? \*  ?

As you answered 'Yes' to are you making supplies of telecommunication, broadcasting or e-services, please answer the following question \*.

Has the business previously used the Mini One Stop Shop (MOSS) special scheme, including VAT on eServices (VoeS) for non-Union businesses in the UK?  ?

Are you established for VAT in any EU Member State or have been issued with a VAT identification number? \*  ?

'Next' automatically saves your data

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## What you will need

Based on the answers you have given to the questions about the business, you will need the following information to complete the registration.

**Please note:** The system will time you out if you do not use it for 15 minutes. Any information you have entered so far will not be saved unless you click the 'Next' button below.

If you are timed out on a later page in your application, any information you have entered up to that point will be saved. When you log back in you will be returned to the page you were using when you were timed out.

To continue please click the 'Next' button below.



You will have 45 days to complete the registration from the date you start to fill it in. The information you enter will be saved automatically as you move through the pages.

### VAT Mini One Stop Shop (MOSS)

You will need the following information:

- Business details
- Contact details, telephone and e-mail address(es)
- Bank account (IBAN and BIC codes)
- Website address(es)
- Any previous use of the MOSS or VoeS schemes

'Next' automatically saves your data

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Please check that the information below is correct, then click the 'Next' button to continue.

**Please note:** HMRC recommend you print this information for your records, please use the print facility on your browser.

 Your current VAT details are shown below.

#### Business details

Is your trading name different from your business name: Yes  
Trading name 1: Mobiles 4U

[Change business details ►](#)

#### Additional trading names

Trading name 2: Quick Apps  
Trading name 3: Tabs 4U

[Change trading names ►](#)

#### Business contact details

Title: Mrs  
First name: Jane  
Middle name(s): Louise  
Last name: Smith  
Business contact role: All aspects of the business  
Business telephone number: +1 702-834-3000  
Business email address: jls.smithcomms@hotmail.com  
Business website address 1: www.mobiles4u.co.uk

[Change business contact details ►](#)

#### Bank details

Account holder(s) name: Smith Communications Ltd  
International Bank Account Number (IBAN): CD36LMNO123456789012  
Bank Identifier Code (BIC): CDLMNO23456

[Change bank details ►](#)

#### Previous use of special schemes

The special scheme(s) you used in other EU Member States are shown below.

VoeS or MOSS identification number	Issuing Country	Latest scheme	Action
<a href="#">EU826123456</a>	UK - United Kingdom	Yes	<a href="#">Delete</a>

[Change special scheme ►](#)

'Next' automatically saves your data

[Registration summary](#)

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# 4. Submitting MOSS Returns

- Non-Union MOSS VAT Returns must be submitted on a calendar quarterly basis
- All screens have navigation and progress bars
- The business will be able to complete and to submit information about digital services either:
  - via portal input screens; or
  - via an upload facility using an Open Source Document File (either Excel or Libre Office software both of which is free to download).
- Once Member State, VAT rate, and value details entered, VAT amounts automatically calculated
- The following slides show the key screens



## VAT Mini One Stop Shop return periods

### VAT Mini One Stop Shop

► [At a glance](#)

► [VAT MOSS return periods](#)

► [Change registration  
details](#)

► [View registration  
certificate](#)

### View VAT Mini One Stop Shop return periods

See below your VAT Mini One Stop Shop (MOSS) return periods details.



The actions column in the table below shows what you can do for each return.  
You can:

- create a return - follow the 'Create a new return' link
- upload a completed return - follow the 'Upload a return' link
- continue with a return you have started - follow the 'Continue with a return' link
- view or amend a previously submitted return - follow the 'View or amend return' link
- upload an amended return - follow the 'Upload an amended return' link
- view a return that can no longer be changed - follow the 'View return' link

Your return will be saved as you move through the pages.

### VAT Mini One Stop Shop return periods details

VAT MOSS return quarters	Year	Actions
Quarter 1 January - March	2015	<a href="#">View or amend return</a> ► <a href="#">Upload a return</a> ►
Quarter 2 April - June	2015	<a href="#">Create a new return</a> ► <a href="#">Upload an amended return</a> ►
Quarter 3 July - September	2015	<a href="#">Continue with a return</a> ► <a href="#">Upload a return</a> ►
Quarter 4 October - December	2015	<b>The return is being processed</b>

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## VAT Mini One Stop Shop return periods

### VAT Mini One Stop Shop

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#### Create VAT Mini One Stop Shop return

To add supplies follow the relevant link below. If you have not made any taxable supplies during the period click the 'Submit nil return' button.

##### Submit nil return

To submit a nil return for this selected period, click the 'Submit nil return' button below.

[Submit nil return](#)

#### Return details

VAT Mini One Stop Shop return period: [< Quarter 2 April - June >](#)Year: [< Data >](#)

Start date:

End date:

#### Supplies to Member States of Consumption

To add services supplied to consumers in Member States or to show you have not made any taxable supplies during this period, follow the 'Add supplies to Member States of Consumption' link below.

[Add supplies to Member States of Consumption ▶](#)[Back](#)



## VAT Mini One Stop Shop return periods

### VAT Mini One Stop Shop

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▼ Create VAT MOSS return  
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States of Consumption

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details](#)
[▶ View registration  
certificate](#)

#### Create new VAT Mini One Stop Shop return

##### Return details

VAT Mini One Stop Shop return period: &lt;DATA&gt;

Year: &lt; Data &gt;

Start date:

End date:

##### Supplies to Member States of Consumption

To add services supplied to consumers in Member States, please follow the 'Add supplies to Member States of Consumption' link below.

To edit supplies to Member States of Consumption, follow the relevant link in the 'Total value of supplies' column.

To delete a record click the relevant 'Delete' link in the 'Action' column.

Member State of Consumption	VAT rate in Member State	Total value of supplies £	VAT amount due £	Action
The Netherlands	21%	2000.00	420.00	<a href="#">Delete</a>
		<b>TOTAL</b>	420.00	

[Add supplies to Member States of Consumption ▶](#)

##### VAT amount due details

Total VAT amount due to Member States of £ 420.00

Consumption:

Once all your details have been added, click the 'Next' button to continue. To delete the return click the 'Delete draft return' button below.

[Delete draft return](#)
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## VAT Mini One Stop Shop return periods

VAT Mini One  
Stop Shop

▶ At a glance

## ▼ VAT MOSS return periods

## ▼ Create VAT MOSS return

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certificate

## Upload VAT Mini One Stop Shop return

## Download a VAT Mini One Stop Shop return

You must have already completed and saved a VAT Mini One Stop Shop (MOSS) return on your computer for this period.

**Please note:** If you haven't already done so follow the link below to download the MOSS return.

[Download a VAT Mini One Stop Shop return ▶](#)

## Upload your VAT Mini One Stop Shop return

When you are ready to upload your MOSS return, click the 'Browse' button below to find and select the completed return on your computer.



**WARNING:** If you uploaded a VAT Mini One Stop Shop return, it will replace any VAT Mini One Stop Shop return you have previously uploaded.

VAT Mini One Stop Shop return.

Browse

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## One Stop Shop (MOSS) - Non-Union scheme Global VAT return

### Fill in this Global VAT return:

if you have made taxable supplies during this period.

If you have indicated you have made taxable supplies, enter the details for each Member State of Consumption including the country name, the VAT rate type 'Standard', 'Reduced' or 'Zero' and net value. You must enter values in pounds sterling including pence. The VAT amount due will be automatically calculated when you upload your return. The VAT payable will be displayed for you to check.

Enter the values on this spreadsheet to 2 decimal points only eg 9999.99. You **must not** alter the structure or formatting of data in this return. If you do HM Revenue and Customs will not **accept** your return. You can only upload a maximum of 150 lines, any additional lines will be lost.

More information about how to fill in this return is available on GOV.UK by following the link below. You must be connected to the internet to access the guidance.

► [MOSS Online guidance](#)

Quarterly period  eg Q1/2015

Taxable supplies made  (Yes/No)

### Supplies

Member State of Consumption	VAT rate type	VAT rate in Member State (%)	Total net value of supplies (£)

## VAT Mini One Stop Shop return periods

## Confirmation

Check that the details shown below match the information in the VAT Mini One Stop Shop (MOSS) return that you have attached.

If the information is correct click the 'Next' button to submit your return.

If the information is incorrect, you will have to amend the MOSS return saved on your computer and then follow the 'Attach an updated VAT MOSS return' link below to continue.

## Selected return details

VAT Mini One Stop Shop return period < DATA >  
Year: < Data >

## Supplies from Member State of Identification

Line	Member State of Consumption	VAT rate type	VAT rate in Member State	Total value of supplies £	VAT amount due £
<Number>	The Netherlands	Standard rate	21%	2000.00	420.00
			<b>TOTAL</b>		420.00

## Supplies from fixed establishments in other Member States

Line	Member State of Consumption	VAT identification number	VAT rate type	VAT rate in Member State	Total value of supplies £	VAT amount due £
<Number>	Denmark	ES1234112341	Reduced rate	25%	20000.00	5000.00
					<b>TOTAL</b>	5000.00

## VAT amount due details

Total VAT amount due for supplies from Member State of Identification: £420.00

Total VAT amount due for supplies from fixed establishments in other Member States: £5000.00

**GRAND TOTAL: £5420.00**

## Upload VAT Mini One Stop Shop return

If you want to upload an amended VAT MOSS return follow the link below.

[Upload amended VAT MOSS return](#)

To submit your return click the 'Next' button

# 5 Conclusion

- UK MOSS portal designed and built by HMRC's IT contractors to agreed specs.
- Screen design and system functioning accords with 'house style' of all HMRC's Digital Online Services
- Volunteer businesses have been involved in user testing the screens
- Registration portal will be available from 20 October 2014