



16 sept, 2014 BP Forum - Santa Monica

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Belgian MOSS project manager









How to request its registration in Belgium?

- Intervat
 - http://minfin.fgov.be/portail2/fr/e-services/intervat/index.htm
 - Module MOSS/Registration
- Secured portal available 24h/7 using:
 - Belgian ID card
 - Class 3 certificate (Isabelle, Globalsign, Quo vadis)
 - Through representative
- Electronic signature of a pdf as a receipt of acknowledgment
- Capacity to modify its registration data, to request its deregistration



InterVAT Version 9.3.9-SNAPSHOT



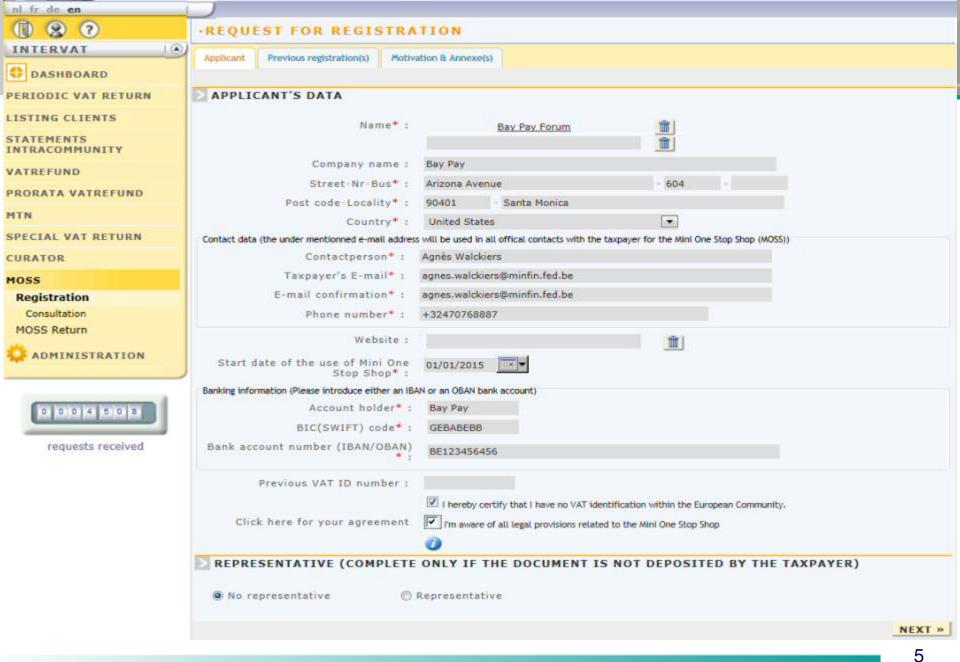
10/09/2014, 09:51

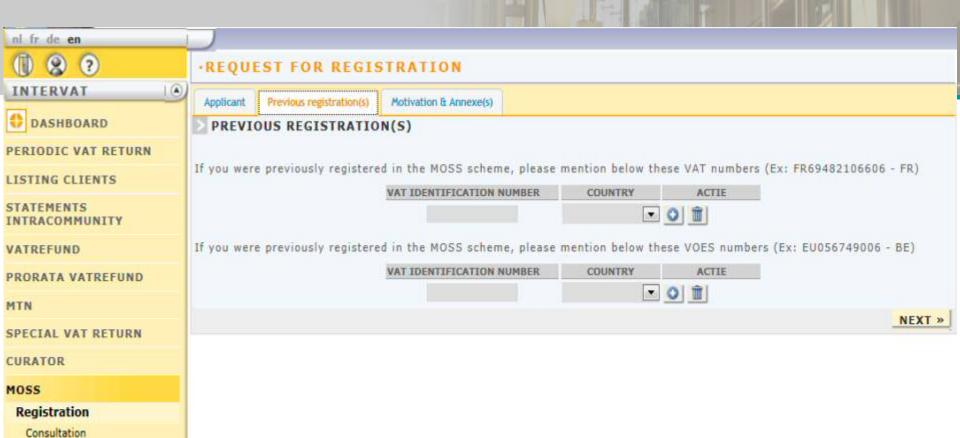


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requests received

VAT Number	Name	PDF Acknowledgment	Registration Data	Modify My Data	Cease MOSS Scheme	Actions	
BE 0895561309	"ONIRYX"	pdf	200				
BE 0895561309	"ONIRYX"	pdf					
BE 0895561309	"ONIRYX"	pdf					
BE 0895561309	"ONIRYX"	pdf					
BE 0895561309	"ONIRYX"	pdf	1		13		







ADMINISTRATION

requests received

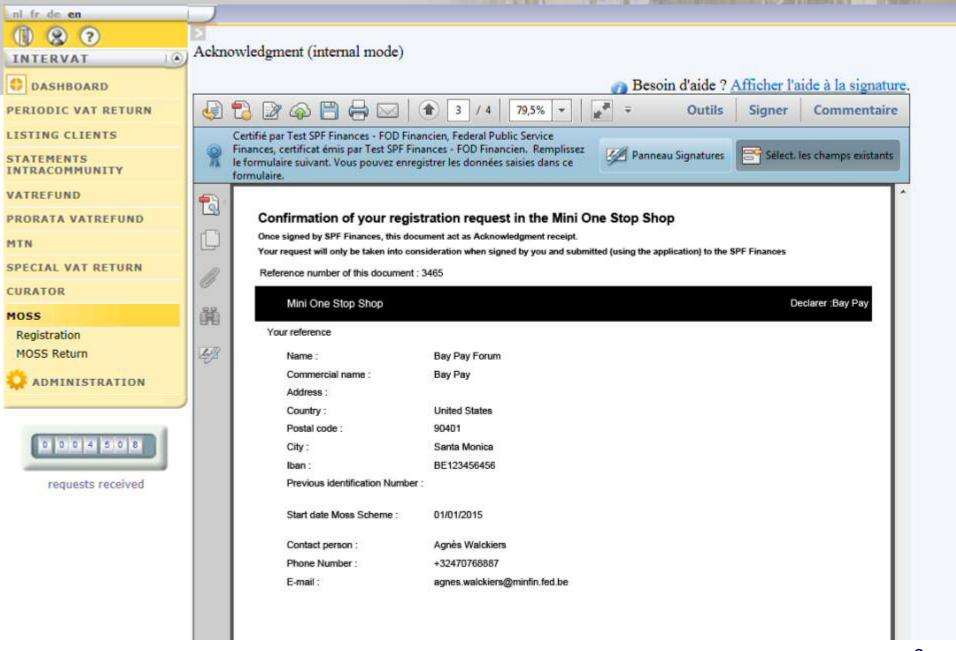
MOSS Return





ADMINISTRATION

requests received



How to introduce the quarterly VAT Return?

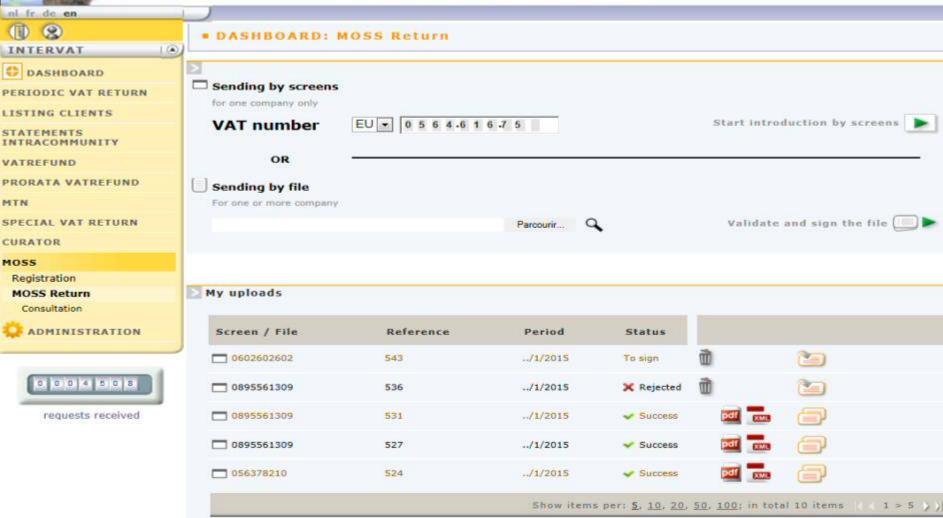
- Intervat: Module Moss/VAT Return
 - Fill in the data in the application
 - Upload of files

- Electronic signature of a pdf including all data as a receipt of acknowledgment
- Capacity to modify the previous VAT Returns

10/09/2014, 17:06

InterVAT Version 9.3.9-SNAPSHOT

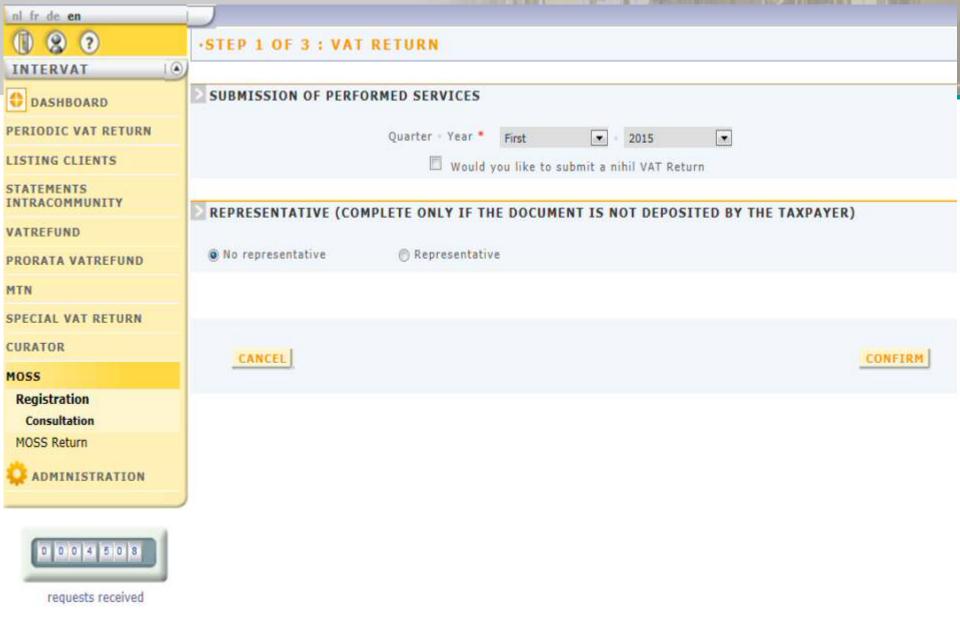
powered by CCFF-ATLAS



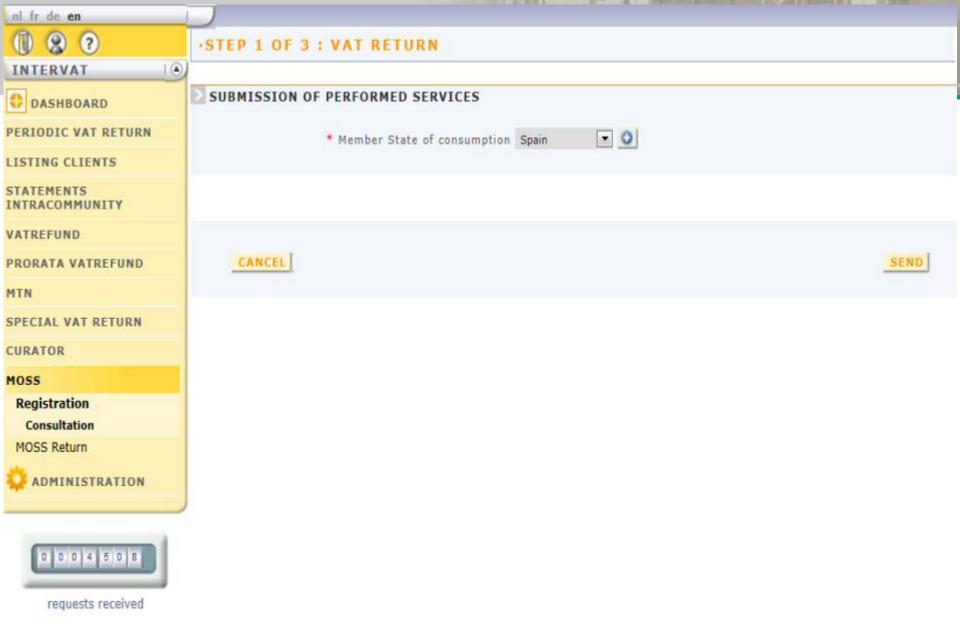
Uploaded by files

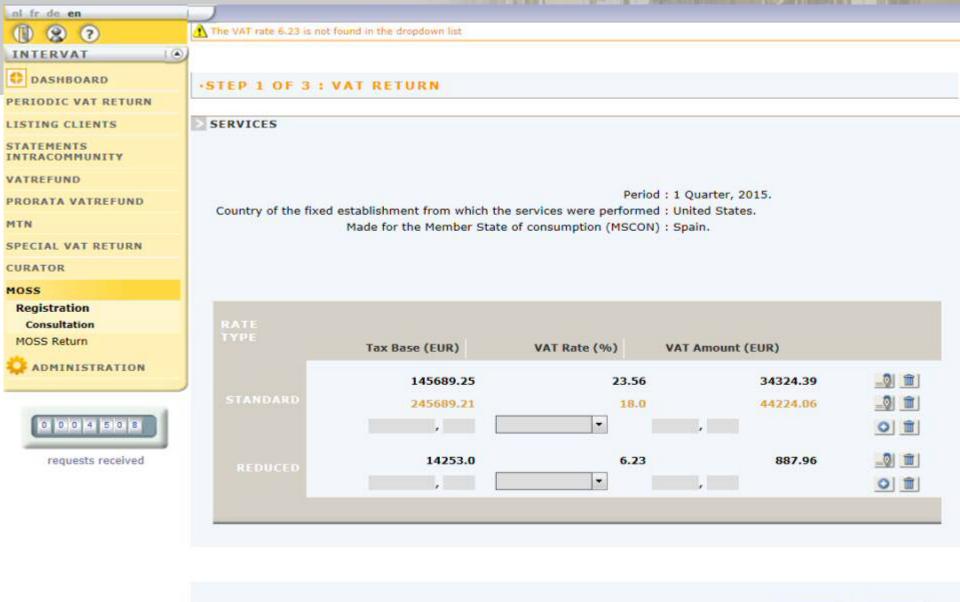


Uploaded by screens



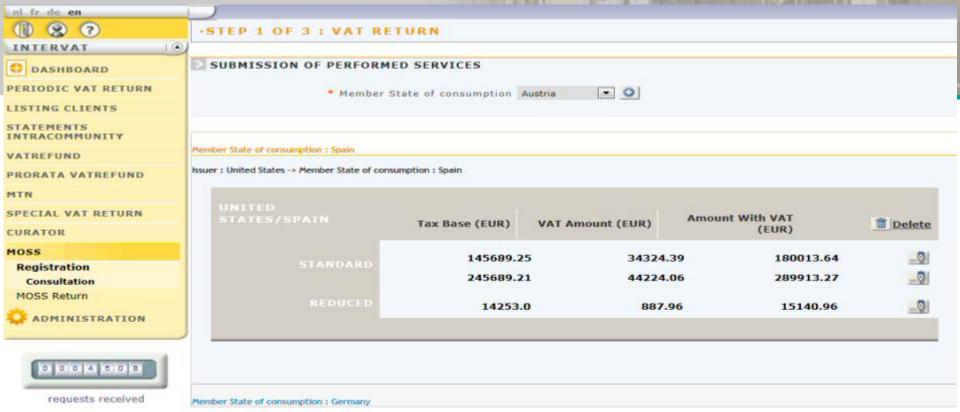




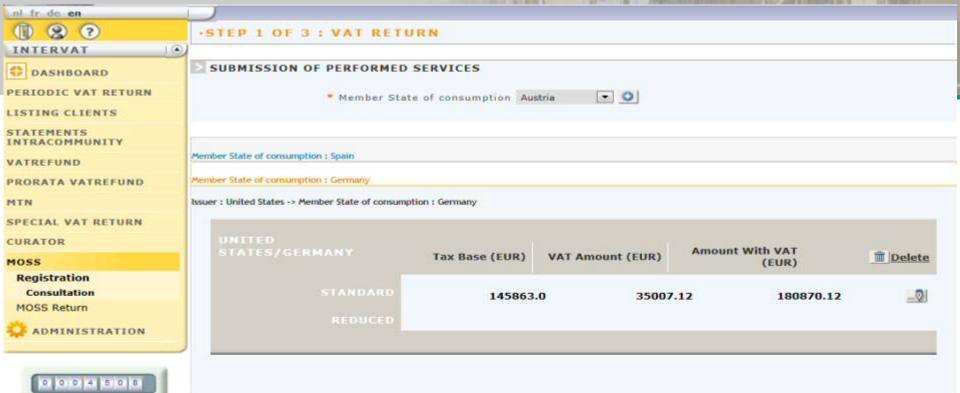


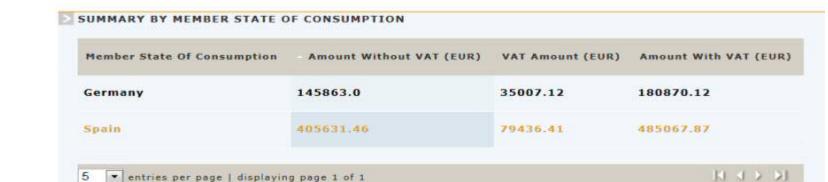
CONFIRM

CANCEL

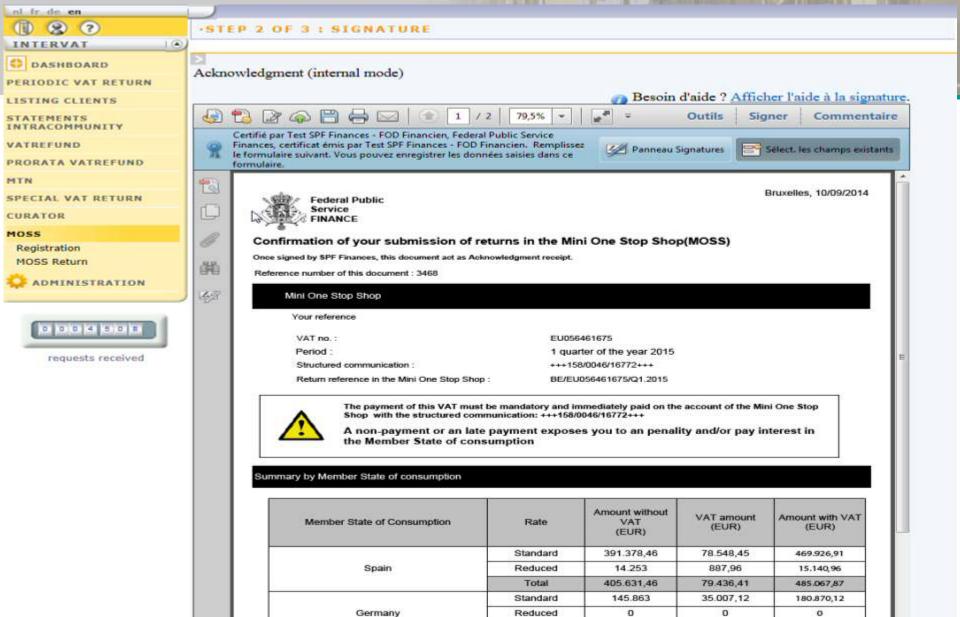


Member State Of Consumption	Amount Without VAT (EUR)	VAT Amount (EUR)	Amount With VAT (EUF
Germany	145863.0	35007.12	180870.12
Spain	405631.46	79436.41	485067.87





requests received



Total

145.863

35.007.12

180.870.12



How to pay the VAT?

- In the Pdf of the VAT Return:
 - MOSS account number
 - Specific structured reference for each VAT return
- Account statement sent by mail to the business following any change for a specific quarter:
 - Received payment
 - Split of payment
 - Reminder sent

Communication with business

- A single office: the central office for foreign taxpayer (english spoken)
- A single email adress: moss@minfin.fed.be
- By e-mail in english (with a pdf in 4 languages signed electronically)
 - Validation of the request for registration/modification of registration data/deregistration
 - Account statement
 - Request for information

Important dates

- Since 1 june 2014: access for business to the belgian MOSS webportal (Intervat/Moss, registration and vat return) for testing,
- 1 October 2014: Grand opening of Unit MOSS on Intervat to allow Business to ask for registration
- 1 january 2015: transmission to all member states of the first registration data.
- 1 avril 2015: submission of the first VAT return and first payment (deadline: 20 April 2015)

Contact points

- The central office for foreign taxpayer
 - Tel. + 32 (0) 257 74 040
 - Fax + 32 (0) 257 96 358
 - Email: moss@minfin.fed.be
- Link to Intervat:

http://minfin.fgov.be/portail2/fr/eservices/intervat/index.htm

European legislatation and practical guide:

http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/telecom/index_en.htm





Thank you for your attention!





