



# Mini One Stop Shop Overview of the Belgian web portal

*16 sept, 2014*

*BP Forum - Santa Monica*

Agnes Walckiers  
Belgian MOSS project manager

## Europe



# 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



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Federal Public Service Finances

**InterVAT** Version 9.3.9-SNAPSHOT

10/09/2014, 09:51

nl fr de en

**INTERVAT**

**DASHBOARD**

PERIODIC VAT RETURN

LISTING CLIENTS

STATEMENTS INTRACOMMUNITY

VATREFUND

PRORATA VATREFUND

MTN

SPECIAL VAT RETURN

CURATOR

**MOSS**

Registration

Consultation

MOSS Return

**ADMINISTRATION**

**DASHBOARD: Registration request for the Mini One Stop Shop (MOSS)**

The Mini One Stop Shop is an optional scheme designed to facilitate the fulfillment of the VAT obligations for taxpayers established or not established in the European Community supplying telecommunications, broadcasting or electronic services to non-taxable persons.

This electronic interface allows the taxpayer to request his registration in the scheme in Belgium and to submit a single VAT Return per quarter, followed by a single payment, for all services supplied in other Member States. It avoids taxpayers to be registered in each Member State in which they supply services.

Application for registration

VAT number BE

Start introduction

OR

You are not established within the European Union and you want to enter the MOSS scheme

Start introduction

0004508

requests received

My uploads

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

Show items per: 5, 10, 20, 50, 100: in total 15 items



## REQUEST FOR REGISTRATION

Applicant Previous registration(s) Motivation & Annexe(s)

### APPLICANT'S DATA

Name\* : Bay Pay Forum

Company name : Bay Pay

Street-Nr-Bus\* : Arizona Avenue - 604

Post code-Locality\* : 90401 - Santa Monica

Country\* : United States

Contact data (the under mentioned e-mail address will be used in all official contacts with the taxpayer for the Mini One Stop Shop (MOSS))

Contactperson\* : Agnès Walckiers

Taxpayer's E-mail\* : agnes.walckiers@minfin.fed.be

E-mail confirmation\* : agnes.walckiers@minfin.fed.be

Phone number\* : +32470768887

Website :

Start date of the use of Mini One Stop Shop\* : 01/01/2015

Banking information (Please introduce either an IBAN or an OBAN bank account)

Account holder\* : Bay Pay

BIC(SWIFT) code\* : GEBABEBB

Bank account number (IBAN/OBAN)\* : BE123456456

Previous VAT ID number :

☒ I hereby certify that I have no VAT identification within the European Community.

Click here for your agreement ☒ I'm aware of all legal provisions related to the Mini One Stop Shop

### REPRESENTATIVE (COMPLETE ONLY IF THE DOCUMENT IS NOT DEPOSITED BY THE TAXPAYER)

☒ No representative

☐ Representative

NEXT »



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-REQUEST FOR REGISTRATION

Applicant
Previous registration(s)
Motivation & Annexe(s)

> DESCRIPTION OF YOUR ACTIVITY COVERED BY THE MINI ONE STOP SHOP

Supplying Ap's

> ANNEXE(S)

For taxpayer established outside the European Union, please join a copy of the articles of association and a copy of the last balance sheet and, if available, a tax certificate of the country of origin. Please use only files under following formats (jpeg, pdf ou tiff) with a size not greater than 5.2MB.

FILENAME	DESCRIPTION	DOCUMENT FORMAT	ACTION
Parcourir...			<input type="button" value="+"/> <input type="button" value="X"/>

CANCEL
CONFIRM

0004508

requests received

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ADMINISTRATION

0 0 0 4 5 0 8

requests received

Acknowledgment (internal mode)

Besoin d'aide ? [Afficher l'aide à la signature.](#)

Outils Signer Commentaire

Certifié par Test SPF Finances - FOD Financien, Federal Public Service Finances, certificat émis par Test SPF Finances - FOD Financien. Remplissez le formulaire suivant. Vous pouvez enregistrer les données saisies dans ce formulaire.

Panneau Signatures

Sélect. les champs existants

Confirmation of your registration request in the Mini One Stop Shop

Once signed by SPF Finances, this document act as Acknowledgment receipt.  
Your request will only be taken into consideration when signed by you and submitted (using the application) to the SPF Finances

Reference number of this document : 3465

Mini One Stop Shop

Declarer Bay Pay

Your reference

Name : Bay Pay Forum

Commercial name : Bay Pay

Address :

Country : United States

Postal code : 90401

City : Santa Monica

Iban : BE123456456

Previous identification Number :

Start date Moss Scheme : 01/01/2015

Contact person : Agnès Walckiers


Phone Number : +32470768887

E-mail : agnes.walckiers@minfin.fed.be



# 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



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**InterVAT** Version 9.3.9-SNAPSHOT

10/09/2014, 17:06

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**INTERVAT**

- DASHBOARD
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- MOSS**
  - Registration
  - MOSS Return**
  - Consultation
- ADMINISTRATION

**DASHBOARD: MOSS Return**

☐ **Sending by screens**  
for one company only
 

**VAT number**

EU

0564.616.75

Start introduction by screens

OR

☐ **Sending by file**  
For one or more company
 

Parcourir...

Validate and sign the file

**My uploads**

Screen / File	Reference	Period	Status	
<input type="checkbox"/> 0602602602	543	../1/2015	To sign	
<input type="checkbox"/> 0895561309	536	../1/2015	✗ Rejected	
<input type="checkbox"/> 0895561309	531	../1/2015	✓ Success	
<input type="checkbox"/> 0895561309	527	../1/2015	✓ Success	
<input type="checkbox"/> 056378210	524	../1/2015	✓ Success	

Show items per: 5, 10, 20, 50, 100; in total 10 items

<<

1

>>

☐ Uploaded by screens
 ☐ Uploaded by files

0004508

requests received

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**STEP 1 OF 3 : VAT RETURN**

**SUBMISSION OF PERFORMED SERVICES**

Quarter - Year • First 2015

☐ Would you like to submit a nihil VAT Return

**REPRESENTATIVE (COMPLETE ONLY IF THE DOCUMENT IS NOT DEPOSITED BY THE TAXPAYER)**

☒ No representative ☐ Representative

**CANCEL** **CONFIRM**

0 0 0 4 5 0 8

requests received

## STEP 1 OF 3 : VAT RETURN

### SUBMISSION OF PERFORMED SERVICES

\* Member State of consumption Spain

CANCEL

SEND



requests received



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requests received

The VAT rate 6.23 is not found in the dropdown list

STEP 1 OF 3 : VAT RETURN

SERVICES

Period : 1 Quarter, 2015.

Country of the fixed establishment from which the services were performed : United States.

Made for the Member State of consumption (MSCON) : Spain.

RATE TYPE	Tax Base (EUR)	VAT Rate (%)	VAT Amount (EUR)	
STANDARD	145689.25	23.56	34324.39	
	245689.21	18.0	44224.06	
	<input type="text"/> , <input type="text"/>	<input type="text"/> ▼	<input type="text"/> , <input type="text"/>	
REDUCED	14253.0	6.23	887.96	
	<input type="text"/> , <input type="text"/>	<input type="text"/> ▼	<input type="text"/> , <input type="text"/>	

CANCEL

CONFIRM

## STEP 1 OF 3 : VAT RETURN

### SUBMISSION OF PERFORMED SERVICES

Member State of consumption **Austria**

Member State of consumption : Spain

Issuer : United States -> Member State of consumption : Spain

UNITED STATES/SPAIN	Tax Base (EUR)	VAT Amount (EUR)	Amount With VAT (EUR)	Delete
STANDARD	145689.25	34324.39	180013.64	
	245689.21	44224.06	289913.27	
REDUCED	14253.0	887.96	15140.96	

0 0 0 4 5 0 8

requests received

Member State of consumption : Germany

### SUMMARY BY MEMBER STATE OF CONSUMPTION

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

5 entries per page | displaying page 1 of 1

## STEP 1 OF 3 : VAT RETURN

### SUBMISSION OF PERFORMED SERVICES

Member State of consumption: Austria

Member State of consumption: Spain

Member State of consumption: Germany

Issuer: United States -> Member State of consumption: Germany

UNITED STATES/GERMANY		Tax Base (EUR)	VAT Amount (EUR)	Amount With VAT (EUR)	Delete
STANDARD		145863.0	35007.12	180870.12	
REDUCED					

0 0 0 4 5 0 8

requests received

### SUMMARY BY MEMBER STATE OF CONSUMPTION

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Spain	405631.46	79436.41	485067.87

5 entries per page | displaying page 1 of 1





# 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](mailto: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](mailto:moss@minfin.fed.be)
- Link to Intervat:  
<http://minfin.fgov.be/portail2/fr/e-services/intervat/index.htm>
- European legislation and practical guide:  
[http://ec.europa.eu/taxation\\_customs/taxation/vat/how\\_vat\\_works/telecom/index\\_en.htm](http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/telecom/index_en.htm)





# Thank you for your attention!

