

Conference on the 2015 VAT rules Conclusion

**European Commission
DG TAXUD**

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Main conclusions from the Conference

- ❑ The Conference was part of our Communication plan, which includes other events:
 - ❑ Luxembourg (May and June)
 - ❑ London (June)
 - ❑ Warsaw (Sept)
 - ❑ Santa Clara (18 Sept)
 - ❑ Other events in Paris & Berlin(TBC).
- ❑ All the work at EU level (legislation and guidelines) has been completed.
- ❑ The MOSS EU information Webportal will be fully operational by the autumn.
- ❑ The Commission is now closely monitoring national IT implementation.



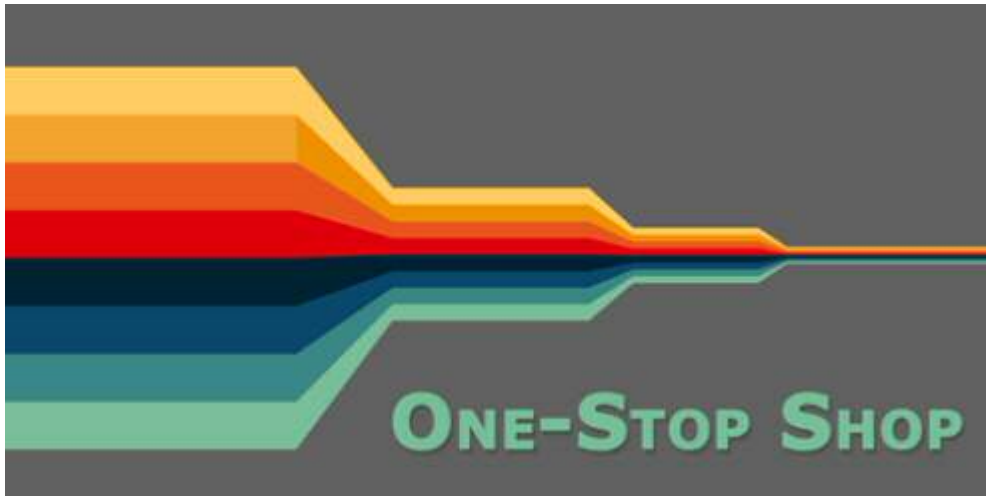
The way forward

- ❑ Commission report on the feasibility of the place of supply rules adopted on 26 June 2014. Conclusion: feasible and recommends pragmatic approach.
- ❑ First registrations to MOSS by 1st October.
- ❑ The success of the MOSS has a much wider importance.
- ❑ The EU is here implementing internationally agreed principles:
 - ❑ 1998 Ottawa principles on the taxation of ecommerce,
 - ❑ Other jurisdictions where similar approach is being implemented : Norway, South Africa, South Korea, Japan...
- ❑ This will be an important milestone for the future of European VAT



Ongoing discussions on taxation of the digital economy

- ❑ Both direct and indirect tax aspects.
- ❑ Both at the OECD (BEPS) and in the EU (Commission Expert Group).
- ❑ High profile of VAT/GST discussions in both arena.
- ❑ Conclusions will strongly influence the work programme of the Commission in the short / medium term.



**Thank you for
your attention!**