

# VAT e-commerce special scheme OSS

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The European Commission aims at simplifying VAT obligations for companies carrying out cross-border sales of goods or services (mainly online) to final consumers and to ensure that VAT on such supplies is paid correctly to the Member State of the customer, in line with the principle of taxation in the Member State of destination.

For this purpose the VAT e-commerce package has been introduced. It includes several changes in regulations as well as in general VAT practices. One of main changes is extension of Mini One Stop Shop (MOSS) - a simplified system is in place to declare and pay VAT on business-to-consumer (B2C) supplies of telecommunications, broadcasting and electronic (TBE) services in the EU. The extension of MOSS and the specific rules on obligations for electronic interfaces entered into force on 1 July 2021.

For more information please visit:

[https://vat-one-stop-shop.ec.europa.eu/index\\_en](https://vat-one-stop-shop.ec.europa.eu/index_en)

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