



HM Revenue  
& Customs



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION

**VAT Place of Supply of Services/  
Mini One Stop Shop (MOSS) Event**

**2 June 2014**

**Queen Elizabeth II Conference Centre, Broad Sanctuary,  
Westminster, London SW1P 3EE**

**This event is organised with the support of the  
European Commission and financed under the  
Fiscalis 2020 Programme**

<b>Title</b>	<b>VAT Place of Supply of Services/ Mini One Stop Shop (MOSS) Event</b>
<b>Date and duration</b>	2 June 2014 (1 day)
<b>City /Country</b>	London, Great Britain (UK)
<b>Address</b>	Queen Elizabeth II Conference Centre Broad Sanctuary, Westminster, London SW1P 3EE <a href="http://www.qeiiicc.co.uk">www.qeiiicc.co.uk</a>

<b>Background of the event</b>	<p>From 1 January 2015 businesses will have to comply with new VAT place of supply rules for business to consumer (B2C) supplies of broadcasting, telecommunications and electronic services (BTE). Businesses will need clear and detailed information about how to deal with these changes. They will also need information about how to register to use the optional MOSS business simplification system.</p> <p>In summary these changes are two-fold:</p> <ol style="list-style-type: none"> <li>1. New VAT place of supply of services rules will shift the place of supply, and therefore taxation, for B2C supplies of BTE from the place where the supplier of the services is established, to the place where the customer is resident or located.</li> <li>2. The supplier of B2C BTE services can account for the VAT due in any Member States where he is not established by means of a VAT Mini One-Stop-Shop (MOSS).</li> </ol> <p>The European Commission is responsible for providing general guidance on the interpretation and application of EU law, and in particular assisting non-EU businesses with information about how the legislation will be applied by Member States. This will contribute to supporting national tax administrations with their implementation of adopted EU VAT law by increasing the understanding of businesses about the new VAT rules. In the end, this will facilitate voluntary compliance and increase tax revenues in all Member States. The following EU legislation applies:</p> <ul style="list-style-type: none"> <li>- Council Directive 2006/112/EC, as amended by Directive 2008/8/EC</li> <li>- Council Regulation (EU) No 904/2010 on administrative cooperation and combatting fraud in the field of value added tax (recast)</li> <li>- Council Implementing Regulation (EU) No 282/2011 on</li> </ul>
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	<p>the place of supply of services, as amended by Implementing Regulations 967/2012 and 1042/2013</p> <ul style="list-style-type: none"> <li>- Commission Implementing Regulation (EU) No 815/2012</li> <li>- Guide to the VAT mini One Stop Shop<sup>1</sup></li> <li>- Explanatory Notes on changes to the VAT place of supply rules for BTE services that enter into force in 2015 (to be finalised in March 2014)</li> </ul> <p>All documentation available is to be consulted on the EUROPA website of the European Commission's Directorate General Taxation and Customs Union:</p> <p><a href="#">Telecommunications, broadcasting &amp; electronic services - European commission</a></p>
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<b>Objectives of the event</b>	Familiarise as many business representatives as possible, including businesses from Non-EU countries, with the 2015 VAT rule changes and the functioning of the MOSS and give them the possibility to address questions to the officials of the European Commission and the representatives of Member State tax administrations present.
<b>Reimbursement for business participants from stakeholders</b>	<b>NONE. Business participants will cover all their own travel and accommodation costs and are expected to organise their own accommodation.</b> Refreshments, including teas, coffees and a buffet lunch will be provided to all the registered participants at the venue of the event.
<b>Information concerning travel</b>	The Queen Elizabeth II Conference Centre is located at Broad Sanctuary, Westminster, London SW1P 3EE, in the centre of London. It is a short (5 minute) walk from Westminster London Underground station and directly opposite Westminster Abbey with the Houses of Parliament nearby. <a href="http://www.qeiiicc.co.uk">www.qeiiicc.co.uk</a>
<b>Working language</b>	All sessions will take place in the main room of the event. Presentations and discussions will be in English only and there will not be any interpretation into other languages.
<b>Host coordination and registration of participants</b>	<p>Andrew Webb HM Revenue &amp; Customs Indirect Taxes Directorate 100 Parliament Street, London SW1A 2BQ Tel: 03000 586078 E-mail: <a href="mailto:andrew.webb@hmrc.gsi.gov.uk">andrew.webb@hmrc.gsi.gov.uk</a></p> <p>Marie Williams HM Revenue &amp; Customs</p>

<sup>1</sup>[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/how\\_vat\\_works/telecom/one-stop-shop\\_guidelines\\_en.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/telecom/one-stop-shop_guidelines_en.pdf)

	<p>Indirect Taxes Directorate 100 Parliament Street, London SW1A 2BQ Tel: 03000 543187 E-mail: <a href="mailto:marie.williams@hmrc.gsi.gov.uk">marie.williams@hmrc.gsi.gov.uk</a></p> <p>E-mail for delegate registration: <a href="mailto:VAT2015.londonseminar@hmrc.gsi.gov.uk">VAT2015.londonseminar@hmrc.gsi.gov.uk</a></p>
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Annexes

- Annex 1: Draft Agenda
- Annex 2: Registration form
- Annex 3: List of hotels

- ANNEX 1 -

**VAT PLACE OF SUPPLY OF SERVICES/MINI-ONE STOP SHOP  
(MOSS) EVENT  
2 JUNE 2014 (LONDON, UK)**

**Draft AGENDA**

**Monday 2 June 2014**

08.00-09.00	Delegate Registration at the Conference Centre
09.00-09.15	Welcome Speech and Opening of the Event
09.15-09.30	European Commission - General introduction - Communication plan related to VAT 2015 changes
09.30-10.45	Presentation 1 (Commission): Overview of VAT place of supply of services rule changes (followed by panel discussions* and Q&A)
10.45-11.15	Coffee Break
11:15 – 12.30	Presentation 2 (Member State: Ireland): VAT place of supply of services - Cases and scenarios on practical issues (e.g. who is making the supply? How to determine the place of consumption? Use of presumptions...) (followed by panel discussions* and Q&A)
12.30 – 14:00	Buffet Lunch (in Annex to the room where the event takes place)
14:00 – 14:45	Presentation 3 (Commission): Overview of MOSS (followed by panel discussions* and Q&A)
14:45 – 15:30	Presentation 4 (Member States: France [to be confirmed] or UK and Spain): MOSS Registration, Returns and Payments - presentation of a web portal (followed by panel discussions* and Q&A)
15.30 – 16.00	Coffee Break
16.00 – 16.30	Presentation 5 (Member State: United Kingdom): MOSS Taxpayer Compliance including audit (followed by panel discussions and Q&A)
16.30 – 17.00	Open forum Closing by Commission/UK

\* All panels will be composed of the representatives from the United Kingdom, the European Commission and national tax administrations

# Registration form for Business Representatives

**Please note that due to the limited number of places available, your registration is subject to confirmation of acceptance by the UK tax administration.**

Stakeholder            **VAT Place of Supply of Services/ Mini One Stop Shop (MOSS)**  
Event                    **Seminar**  
Date & venue:        **2 June 2014, London (Queen Elizabeth II Conference Centre,  
Broad Sanctuary, Westminster, London SW1P 3EE)**

Please complete this form and send it by electronic mail to:

[VAT2015.londonseminar@hmrc.gsi.gov.uk](mailto:VAT2015.londonseminar@hmrc.gsi.gov.uk)

<b>Organisation and business sector</b>	
Participant's NAME and first name	Mr./Ms.
Function	
Telephone No	
E-mail	

## **Indicative list of hotels**

Park Plaza Westminster Bridge  
200 Westminster Bridge Road, London SE1 7UT Tel: 0844 415 6790  
Website: [www.parkplaza.com/Westminster](http://www.parkplaza.com/Westminster)

Park Plaza County Hall  
1 Addington Street, London SE1 7RY, Tel: 020 7021 1800,  
Website: [www.parkplazacountyhall.com](http://www.parkplazacountyhall.com)

London Marriot County Hall  
London County Hall, Westminster Bridge Road, London SE1 7PB  
Tel: 020 7928 5200  
Website: [www.marriott.co.uk/hotels/travel/lonch-london-marriott\(and more\)](http://www.marriott.co.uk/hotels/travel/lonch-london-marriott(and more))

Premier Inn London Victoria  
82-83 Eccleston Square, Victoria, London SW1V 1PS  
Tel: 0871 527 8680 Website:  
[www.premierinn.com/en/hotel/LKEBAR/london-victoria?cmp=GLBC](http://www.premierinn.com/en/hotel/LKEBAR/london-victoria?cmp=GLBC)