



OSS registrations are open in the Netherlands

- MOSS registrations will **not** be automatically transferred to OSS but you have to separately register for OSS in the Netherlands
- For EU businesses OSS registrations are possible from 1 April in the Netherlands
- For non-EU businesses OSS registrations are possible from 7 May in the Netherlands
- The EU Member State (MS) in which you can register for the OSS depends on a number of factors.

OSS – simplified reporting and payment of VAT

As of 1 July 2021 all intra-EU distance sales of goods (e.g. all online sales from the stock located in the EU), will be subject to VAT in the EU MSs where customers are located (in the country of arrival of the goods).

Good news is that VAT registrations in all those EU MSs could be avoided if the **VAT reporting will take place via OSS**. OSS allows for a single VAT return ("OSS return") and payment in one EU MS. In addition to EU distance sale of goods, cross-border B2C supplies of services to consumers in the EU, could also be reported in OSS return.

If OSS is used then there will be no need to file VAT returns in all EU MSs where the VAT is due. All B2C sales could be reported via a quarterly return to the "own" tax authorities under OSS (so-called "OSS VAT return"). The cross-border services to final customers residing in the EU (such as providing admission to events or services related to immovable property) could also be reported in the OSS VAT return. B2B supplies cannot be reported via OSS.

Any occasional input VAT cannot be deducted via OSS and should be claimed through (EU online) VAT refund system for non-established taxpayers.

Where can the business register for OSS?

The EU MS in which you can register for the OSS depends on a number of factors. These factors include the type of supplies you are engaged in (goods or services, or both), any establishments you may have in the EU, and whether you are eligible for the Union scheme or the non-Union scheme.

For example, EU business must register for the OSS in their own EU MS. Non-EU business without a fixed establishment (FE) in the EU supplying goods across the EU from the stock located one or more of the EU MSs (so-called "EU distance sales of goods"), must register for Union Scheme in one of the EU MSs where the stock of their goods is located (in one of the EU MSs of the departure of the goods).

Businesses already registered for MOSS

If a business is already registered for MOSS for supplies of TBE services, they should change their registration to OSS. Those companies should file the OSS registration in the Netherlands and update any details of their supplies under OSS.

How can you register for OSS?

- If you choose to make use of OSS then you need to register for it (OSS registrations are possible from **1 April 2021**).
- For non-EU businesses OSS registrations are possible from **7 May 2021** in the Netherlands.
- Check which administrative steps (such as de-registrations and notifications in various EU MSs) are required if you choose for OSS.
- If a business is already registered for MOSS for supplies of TBE services, they should change their registration to OSS.
- If you choose not to use OSS then check whether any new registrations are required in any of the EU MSs where you have sales to final customers.

Grant Thornton's international indirect tax team and digital advisory team can assist you in your VAT / customs matters, compliance and update of your systems and processes. Please contact us if you would like to discuss your options.

Grant Thornton Netherlands has tools and software which can make your VAT compliance and OSS reporting simple.

Contact

Do you have questions or do you need more detailed information? Please do not hesitate to contact us.

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