



VAT expert group

Single VAT Registration (SVR) - transfer of own goods

VAT Unit C1

Directorate-General for Taxation and Customs Union

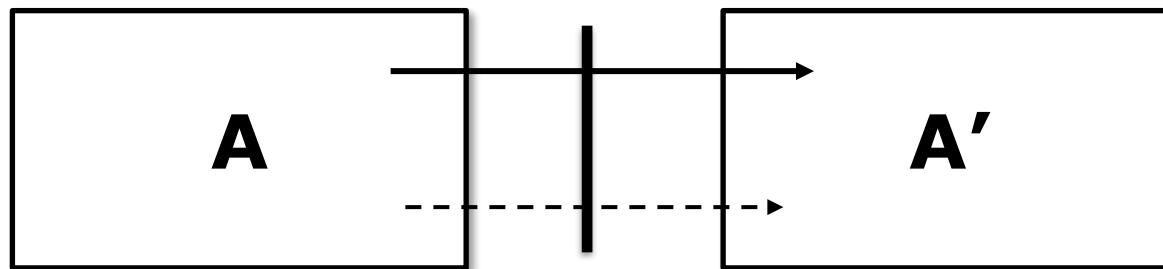
European Commission

Transfer of own goods

MS 1

MS 2

transport of goods



VIES listing

- ☐ A: taxable person identified in MS 1
- ☐ (IC-) supply
- ☐ VAT return MS 1
- ☐ VIES listing in MS 1

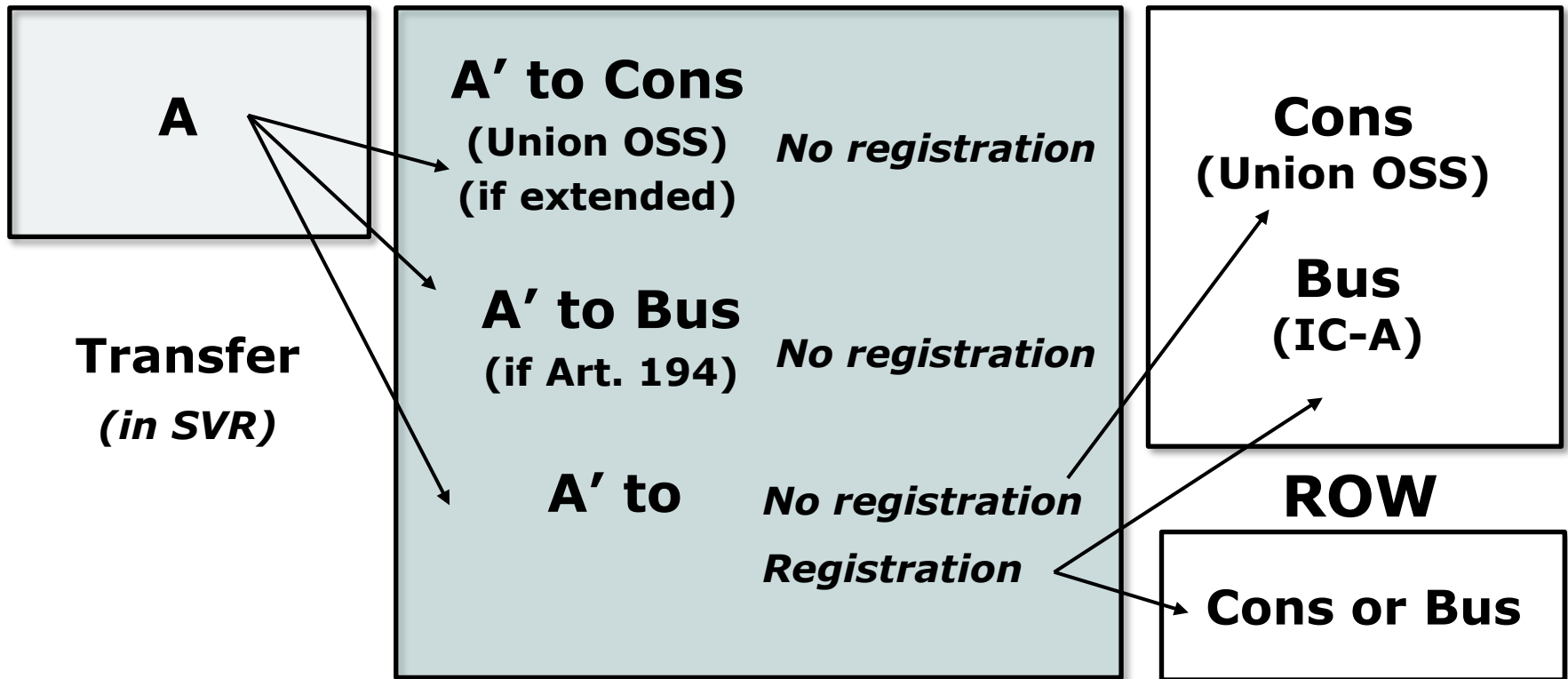
- ☐ A': taxable person identified in MS 2
- ☐ IC-acquisition
- ☐ VAT return MS 2

Registration after simplification

MS 1

MS 2

MS 3



Options

DRR	no longer taxable event (or exempt)
OSS	same taxable event
	no longer taxable event (or exempt)
OSS & deemed supplier	same taxable event
	no longer taxable event (or exempt)

State of play (1)

- **Member States do not want to abolish the 'transfer of own goods' as a taxable event in order to follow the goods and to take account of the right of deduction**
- **Following preliminary consultation, it would seem that the extension of the OSS, in combination with an extended application of the 'deemed supplier' provision for platforms in relation to the transfer and the subsequent supply (B2C and B2B), could be a workable solution.**

State of play (2)

Advantages and functioning

- **OSS is a system which is already known**
- **Strictly local platforms would have to be excluded**
- **New OSS transfer module would cover all types of transfers; also when deemed supplier provision is not applicable**
- **Capital goods (or all business assets that are not for sale) would be excluded from the OSS**

State of play (3)

Obligations deemed supplier + OSS – suppliers selling via platforms–

- **Relation underlying supplier to platform**
 - Supply is deemed take place from the underlying supplier to the platform at the time of the transfer
 - Invoicing obligation for the underlying supplier
- **Platform in relation to the transfer**
 - Platform to register in the new transfer module of the OSS
 - Platform to declare the transfer in this special module
 - No effective payment
 - Record keeping obligation in the SAF-OSS
- **Platform in relation to the subsequent supply**
 - B2C: to be declared in the Union OSS Union (domestic and distance sales)
 - B2B: domestic supply and platform registered; VAT to be charged
 - B2B: domestic supply and platform not established: reverse charge
 - B2B: intra-community supply: registration requirement for the platform; supply exempt + VIES listing

State of play (4)

Obligations OSS – supplier not selling via platforms

- **Supplier in relation to the transfer**
 - Supplier to register in the new transfer module of the OSS
 - Supplier to declare in this special module
 - No effective payment
 - Record keeping obligation in the SAF-OSS
- **Supplier in relation to the subsequent supply**
 - B2C: to be declared in the OSS (domestic and distance sales)
 - B2B: domestic supply and supplier registered; VAT to be charged
 - B2B: domestic supply and supplier not established: reverse charge
 - B2B: intra-community supply: registration requirement for the supplier; supply exempt + VIES listing
 - Export (B2B or B2C) : registration requirement for exempted export

Questions

- **Preference for one of the options ? Other option (or combination of options) you would prefer?**
- **Would platforms be willing to assume the extension of the deemed supplier provision for 'transfer of own goods' and subsequent supplies?**
- **Is the right of deduction an issue or rather theoretical in nature ?**
- **Comments**