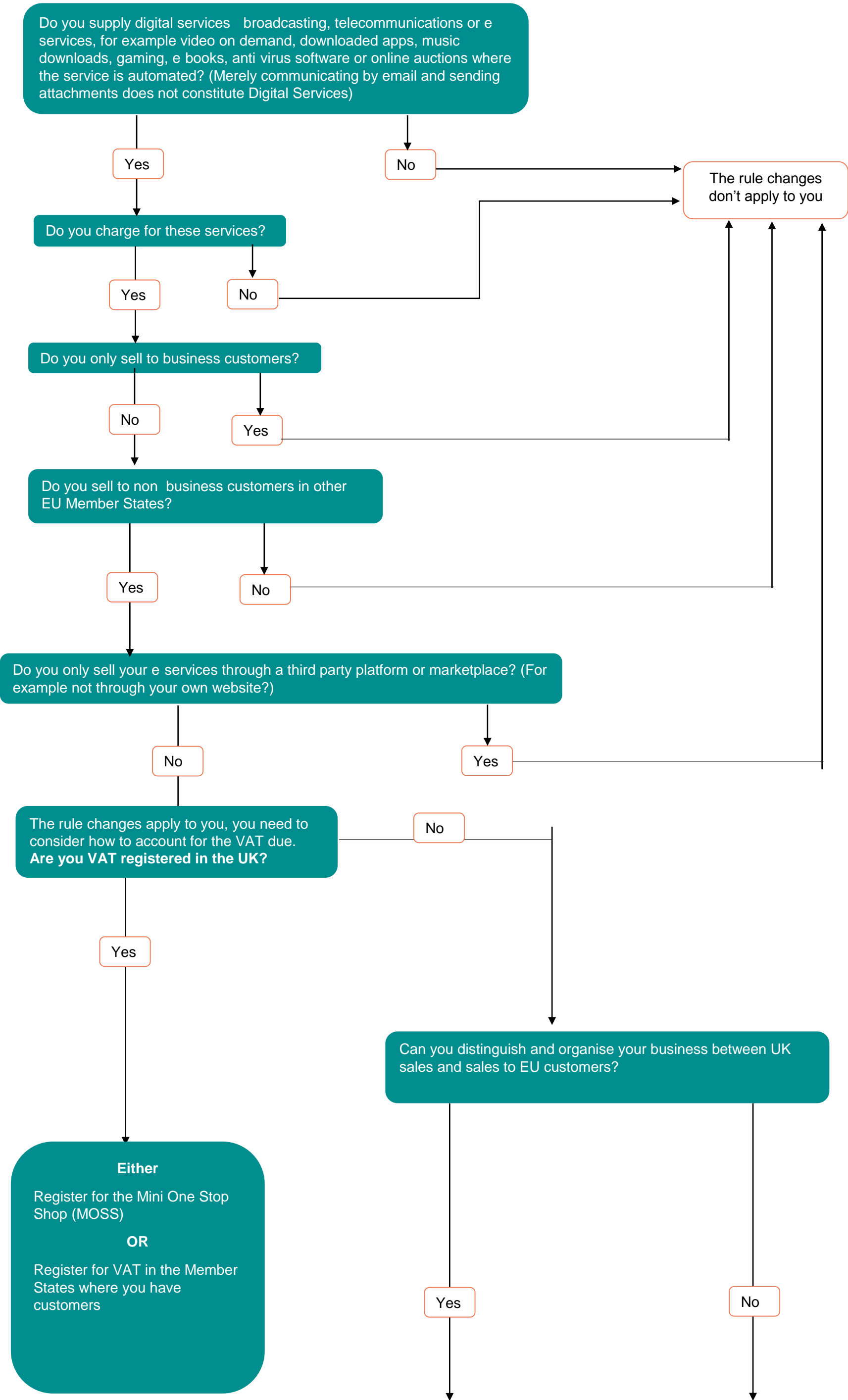


VAT: Supplying Digital Services and The Mini One Stop Shop (MOSS)



Either

Voluntarily register for VAT in the UK for the cross border part of your business, and then MOSS

OR

Register for VAT in the Member States where you have customers

Either

Voluntarily register for VAT in the UK and then MOSS (all your UK sales will become liable to UK VAT)

OR

Register for VAT in the Member States where you have customers

NB:

Businesses outside of the EU are also affected by these rules. They will either have to register for MOSS in a Member State, or register in each Member State where they have customers