



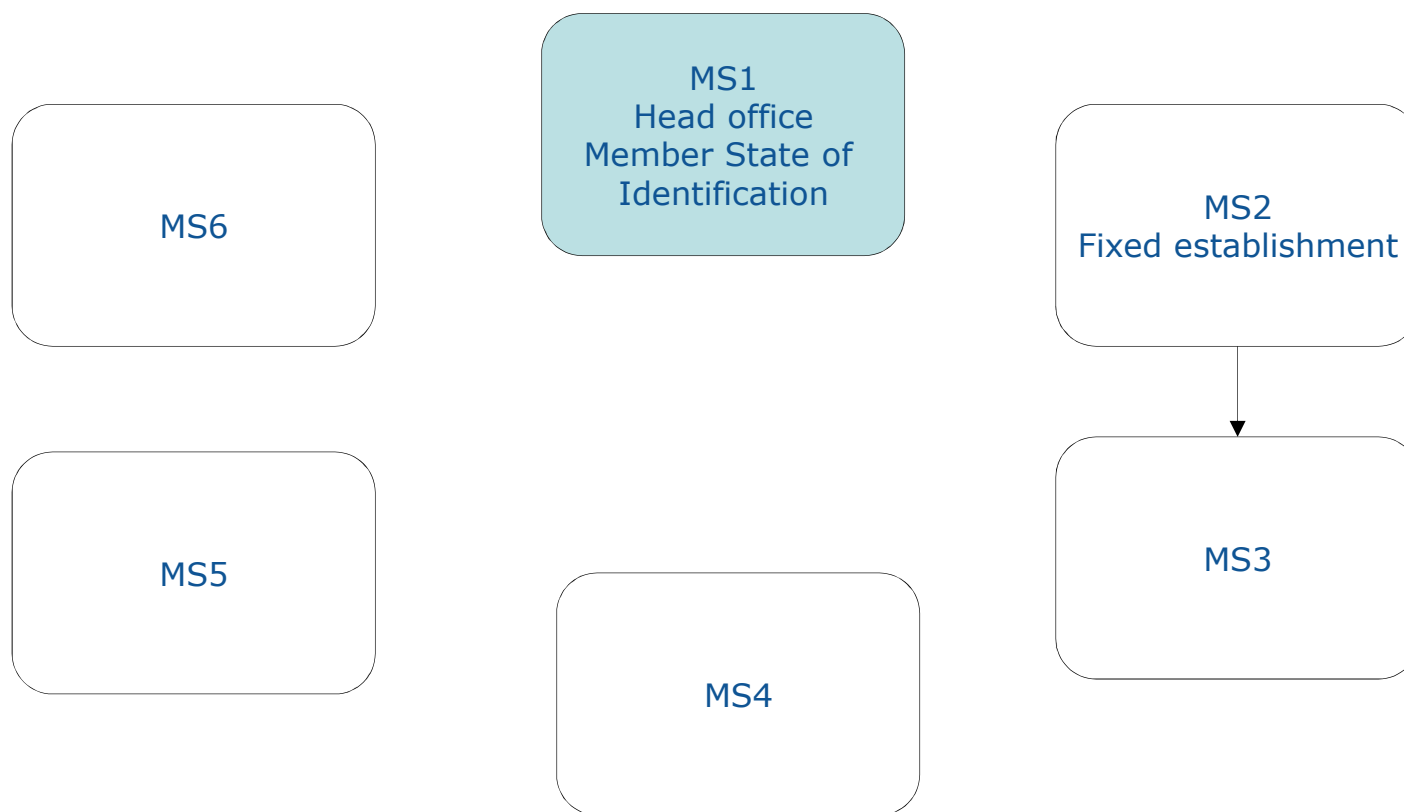
Mini One Stop Shop 2015

**An overview of
scenarios on multiple
establishments**

Taxation and Customs Union



Scenario 1



Taxation and Customs Union





Scenario 1

Explanation

Head office/business establishment in

MS1 = Member State of identification

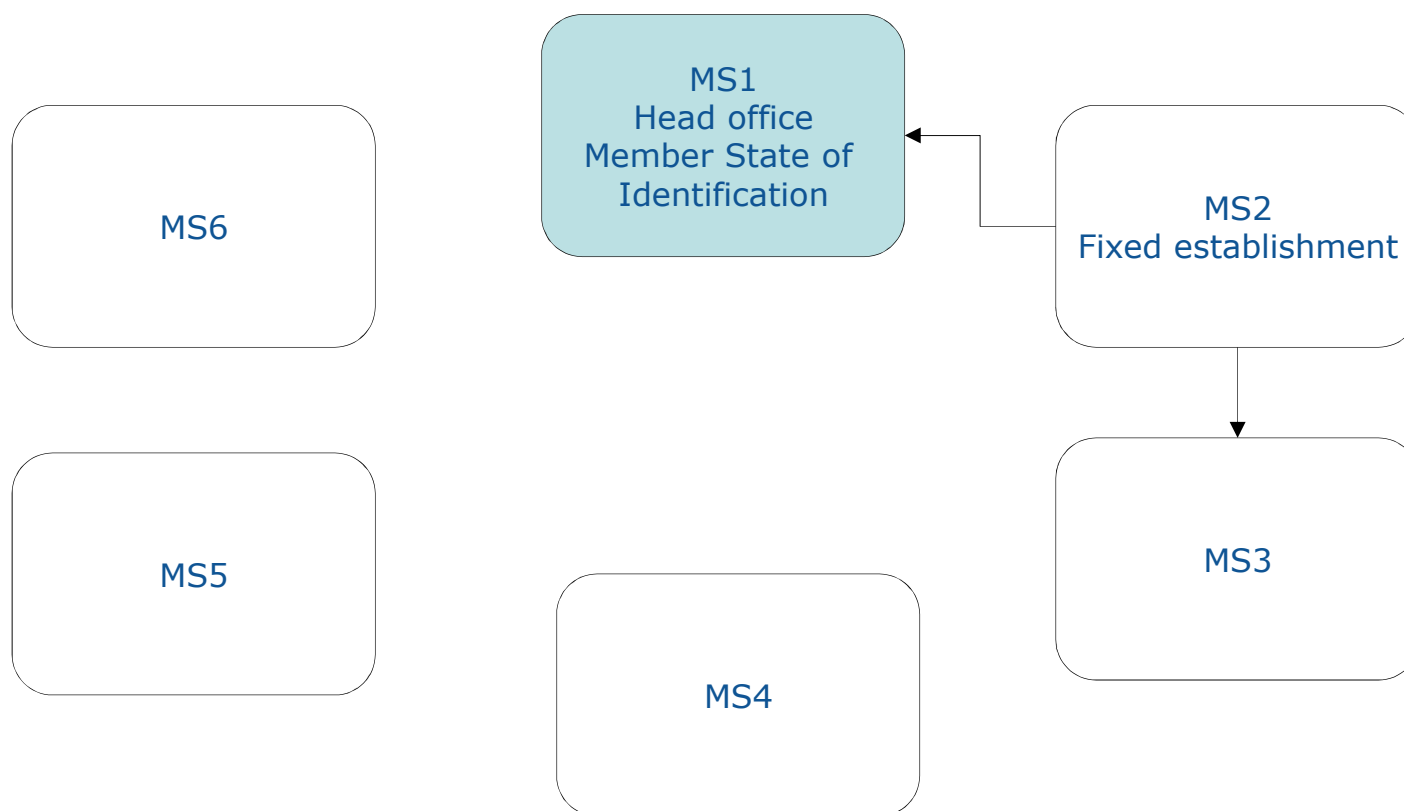
- no supplies made in MS1

Fixed establishment in MS2 makes supplies to customers in MS3

→ Mini One Stop Shop can be used for supplies made in MS3



Scenario 2



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Scenario 2

Explanation

Head office/business establishment in

MS1 = Member State of identification

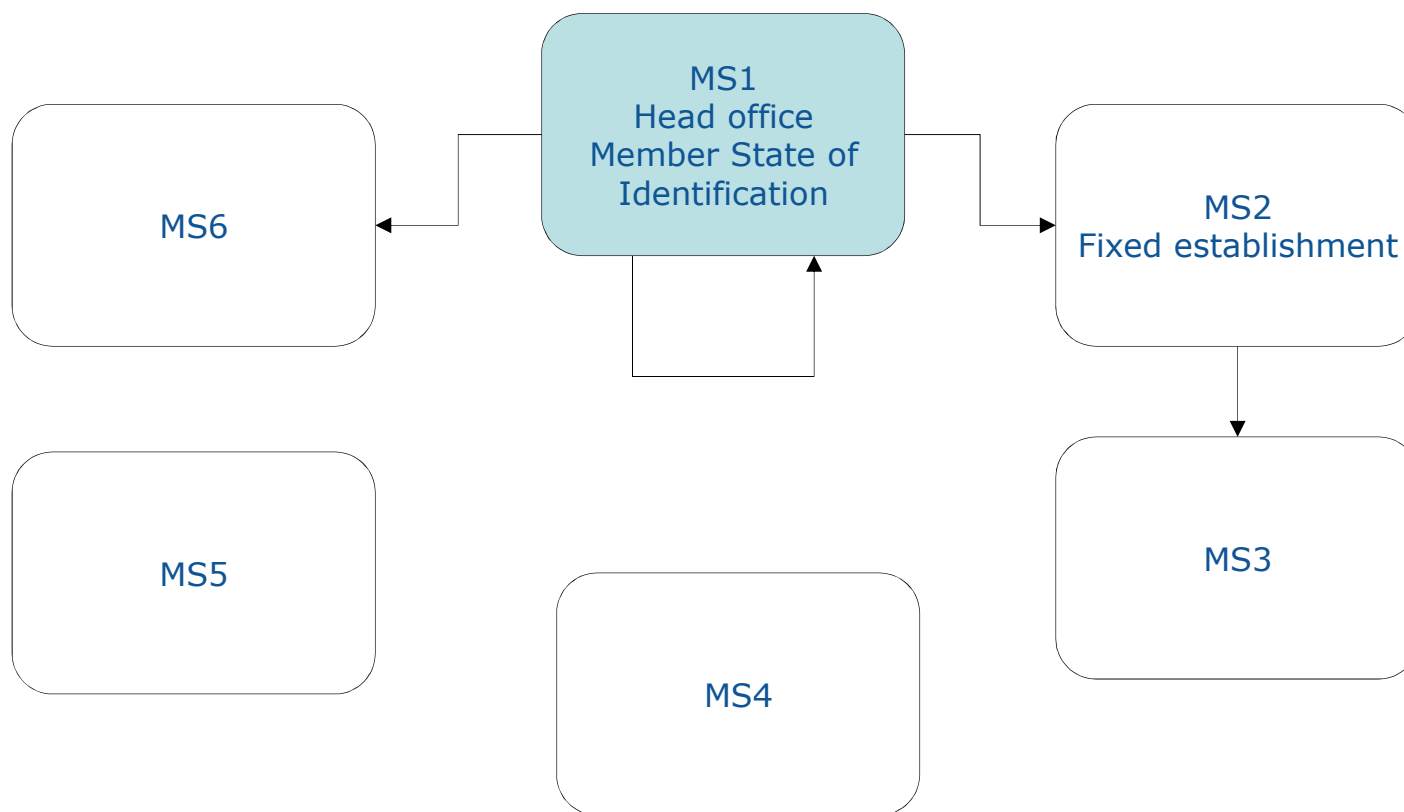
- no supplies made in MS1

Fixed establishment in MS2 makes supplies to customers in MS1 and MS3

- Mini One Stop Shop can be used for supplies made in MS3
- Supplies in MS1 have to be declared in the domestic VAT return



Scenario 3



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Scenario 3

Explanation

Head office/business establishment in

MS1 = Member State of identification

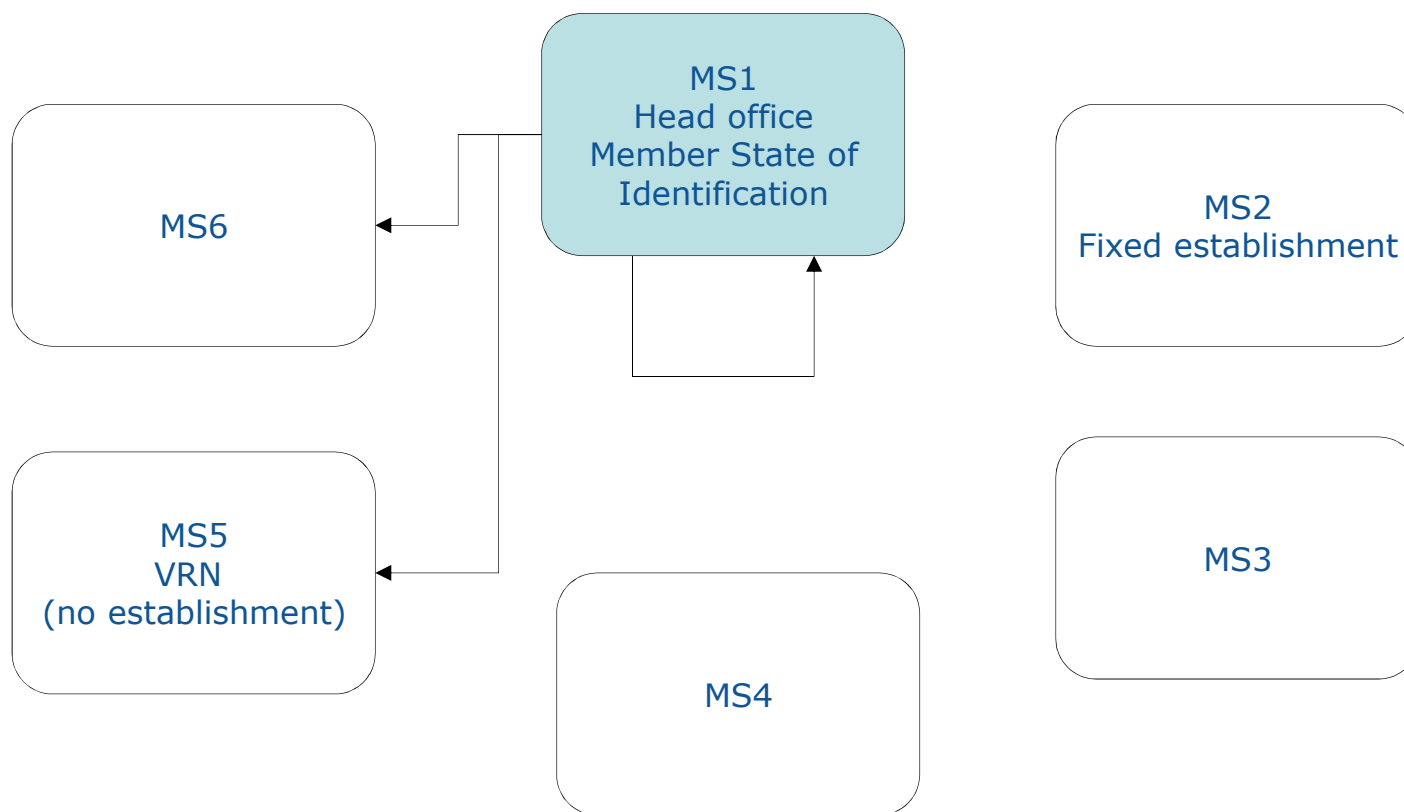
- makes supplies to customers in MS1, MS2 and MS6

Fixed establishment in MS2 makes supplies to customers in MS3

- Mini One Stop Shop can be used for supplies:
 - made in MS6 by the head office
 - made in MS3 by the fixed establishment
- supplies made in MS1 and MS2 by the head office need to be declared in domestic VAT returns



Scenario 4



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Scenario 4

Explanation

Head office/business establishment in

MS1 = Member State of identification

- makes supplies to customers in MS1, MS5 and MS6

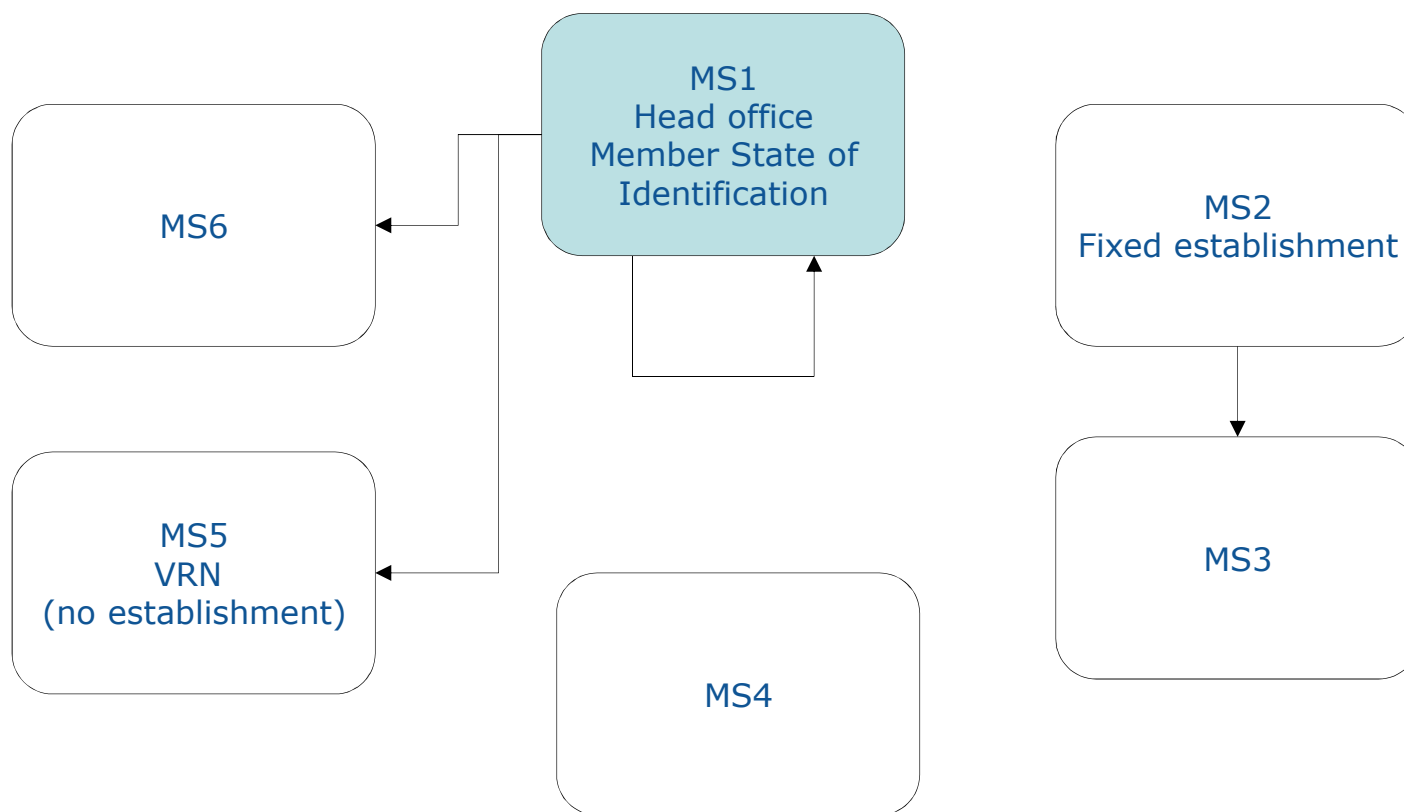
VAT registration but no fixed establishment in MS 5

Fixed establishment in MS2 makes no supplies

- Mini One Stop Shop can be used for supplies made to customers in MS5 and MS6
- supplies made in MS1 need to be declared in domestic VAT return



Scenario 5



Taxation and Customs Union





Scenario 5

Explanation

Head office/business establishment in

MS1 = Member State of identification

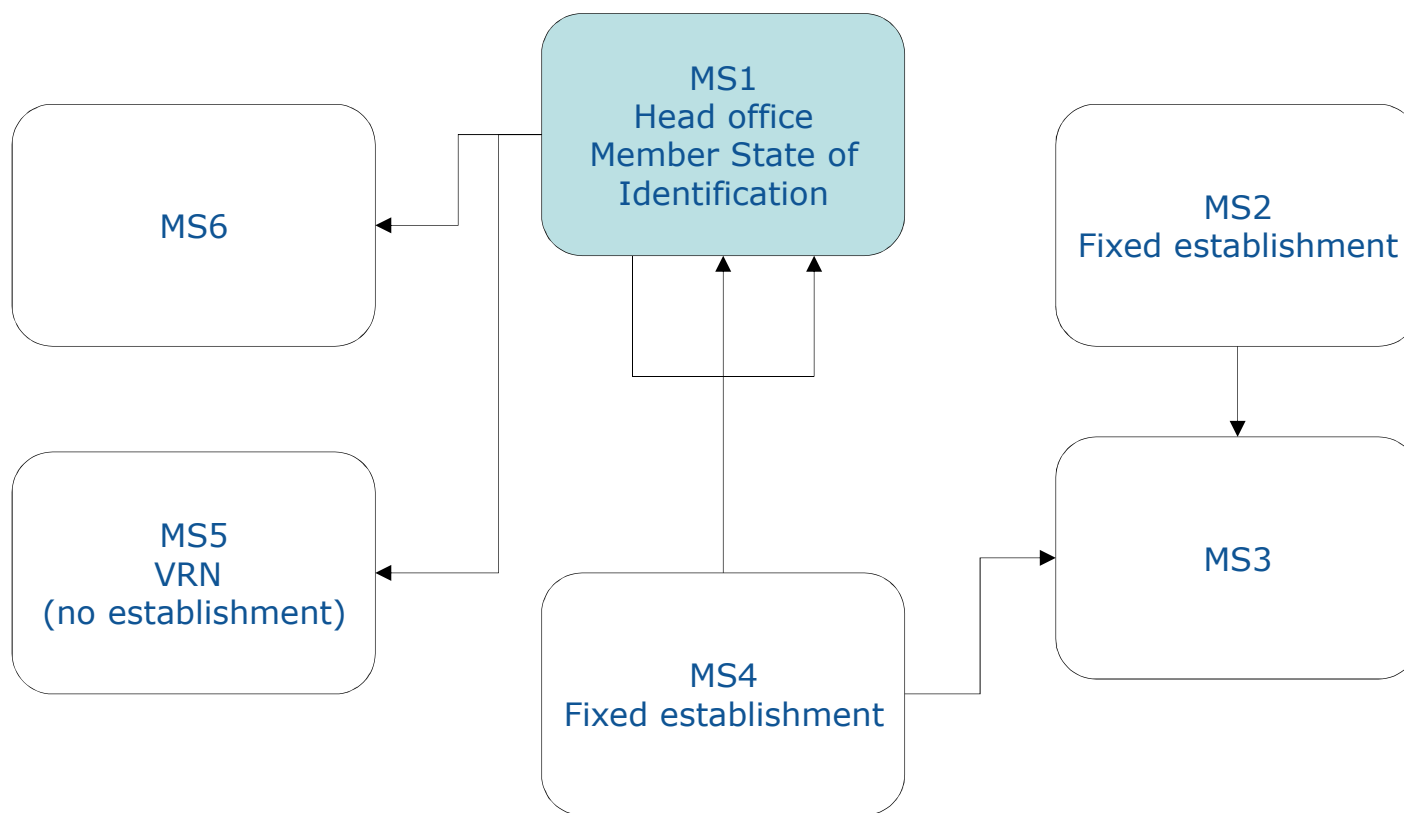
- Makes supplies to customers in MS1, MS5 and MS6

Fixed establishment in MS2 makes supplies to customers in MS3

- Mini One Stop Shop can be used for supplies:
 - made in MS5 and MS6 by the head office
 - made in MS3 by the fixed establishment
- supplies made in MS1 by the head office need to be declared in domestic VAT return



Scenario 6



Taxation and Customs Union





Scenario 6

Explanation

Head office/business establishment in

MS1 = Member State of identification

- Makes supplies to customers in MS1, MS5 and MS6

Fixed establishment in MS2 makes supplies to customers in MS3

Fixed establishment in MS4 makes supplies to customers in MS1 and MS3

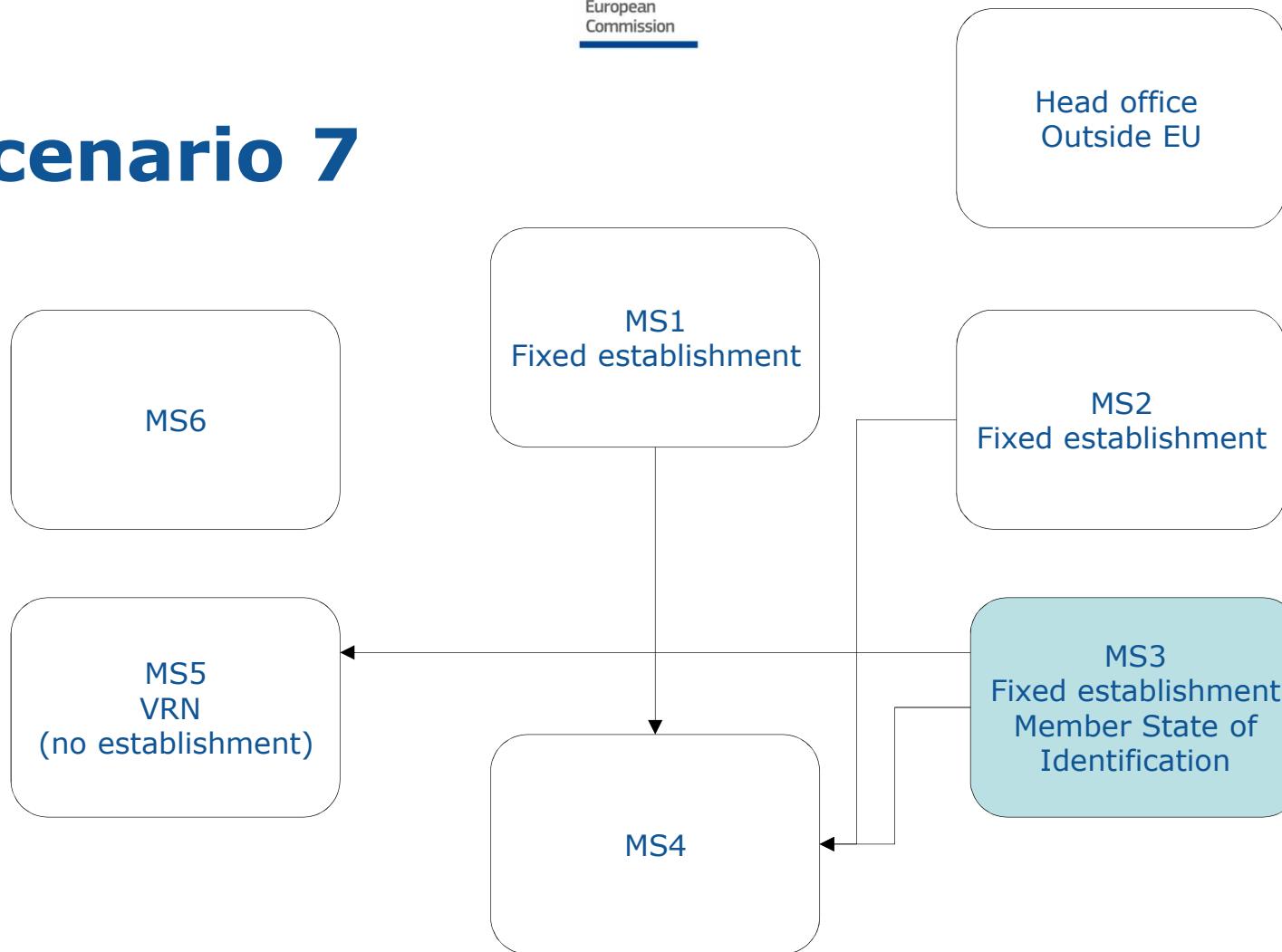
- Mini One Stop Shop can be used for supplies:
 - made in MS5 and MS6 by the head office
 - made in MS3 by both fixed establishments
- supplies made in MS1 by the head office and by the fixed establishment from MS4 have to be declared in the domestic VAT return in MS1





European
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Scenario 7



Taxation and Customs Union





Scenario 7

Explanation

Head office/business establishment outside the EU

- makes no supplies

Fixed establishments in MS1 and MS2

- make supplies to customers in MS4

Fixed establishment in MS3 → indicated as MSI

- makes supplies to customers in MS4 and MS5

VAT identification but no fixed establishment in MS5

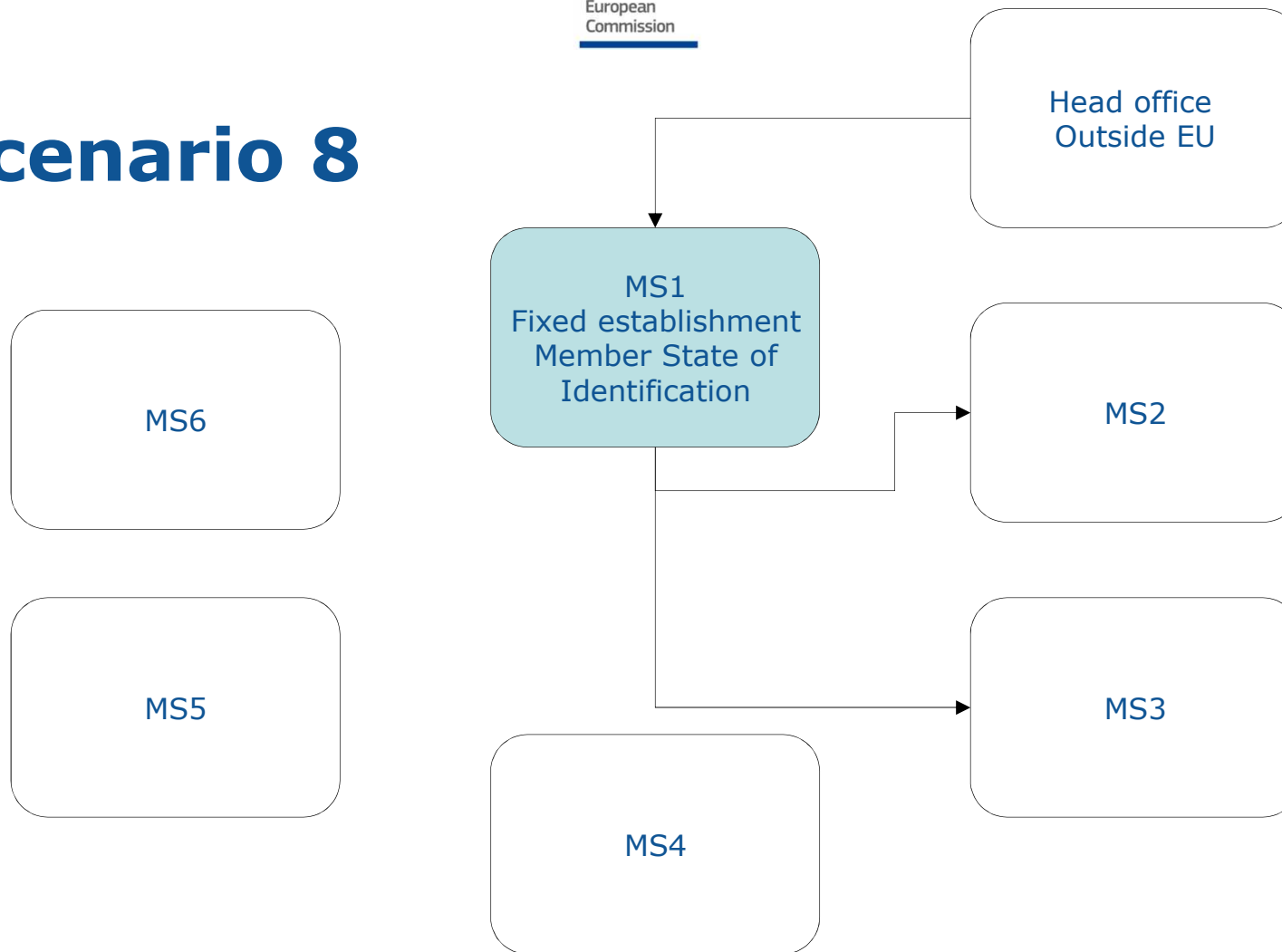
- Mini One Stop Shop can be used for all supplies
- Mini One Stop Shop-return in MS3





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Scenario 8



Taxation and Customs Union





Scenario 8

Explanation

Head office/business establishment outside the EU

- makes supplies to customers in MS1

Fixed establishment in MS1 (=MSI)

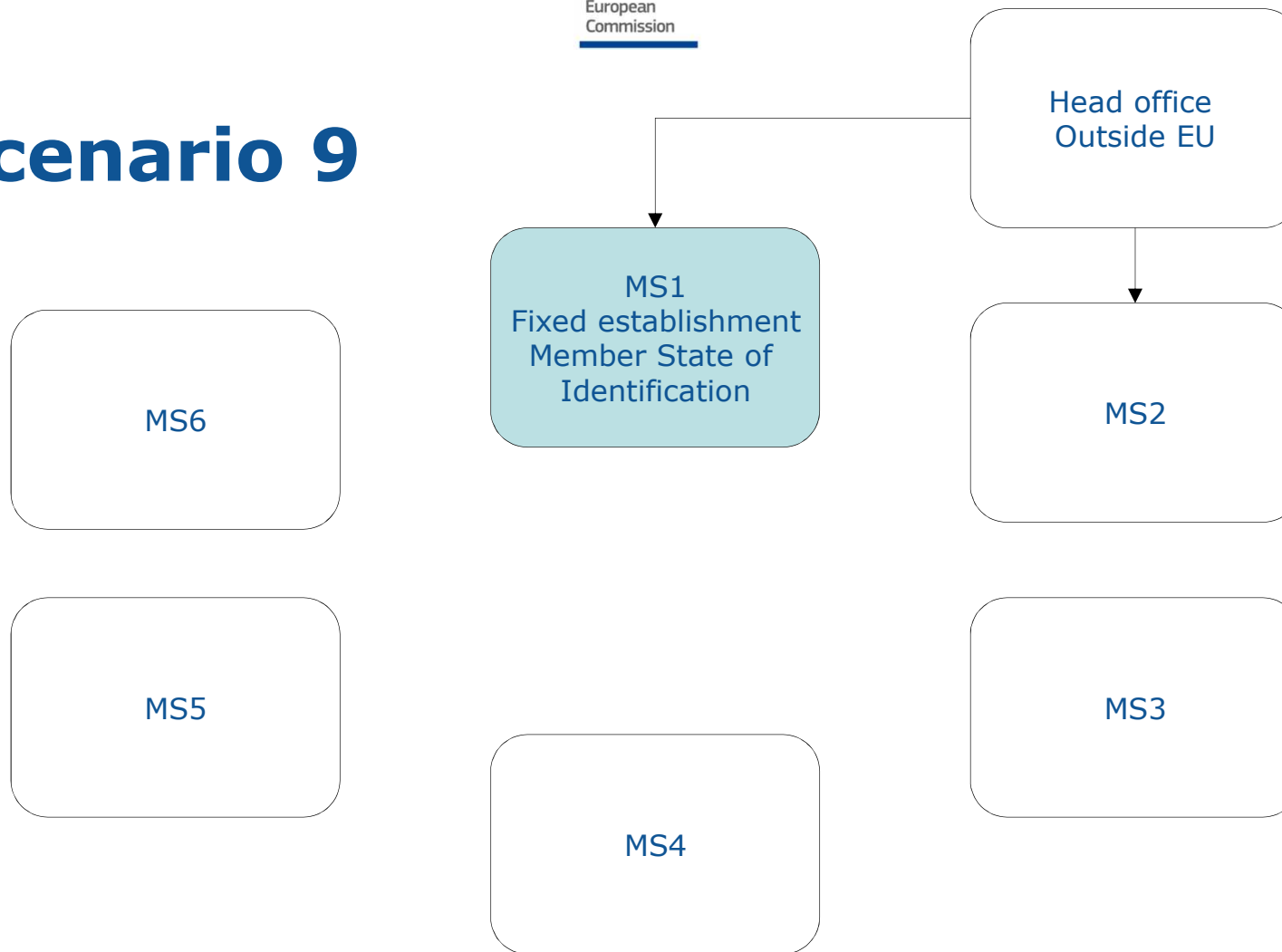
- makes supplies to customers in MS2 and MS3
- Mini One Stop Shop can be used for the supplies made in MS2 and MS3 by the fixed establishment
- domestic VAT return for supplies made in MS1 by the non-EU head office





European
Commission

Scenario 9



Taxation and Customs Union





Scenario 9

Explanation

Head office/business establishment outside the EU

- makes supplies to customers in MS1 and MS2

Fixed establishment in MS1 (=MSI)

- makes no supplies

→ Mini One Stop Shop can be used for the supplies made in MS2

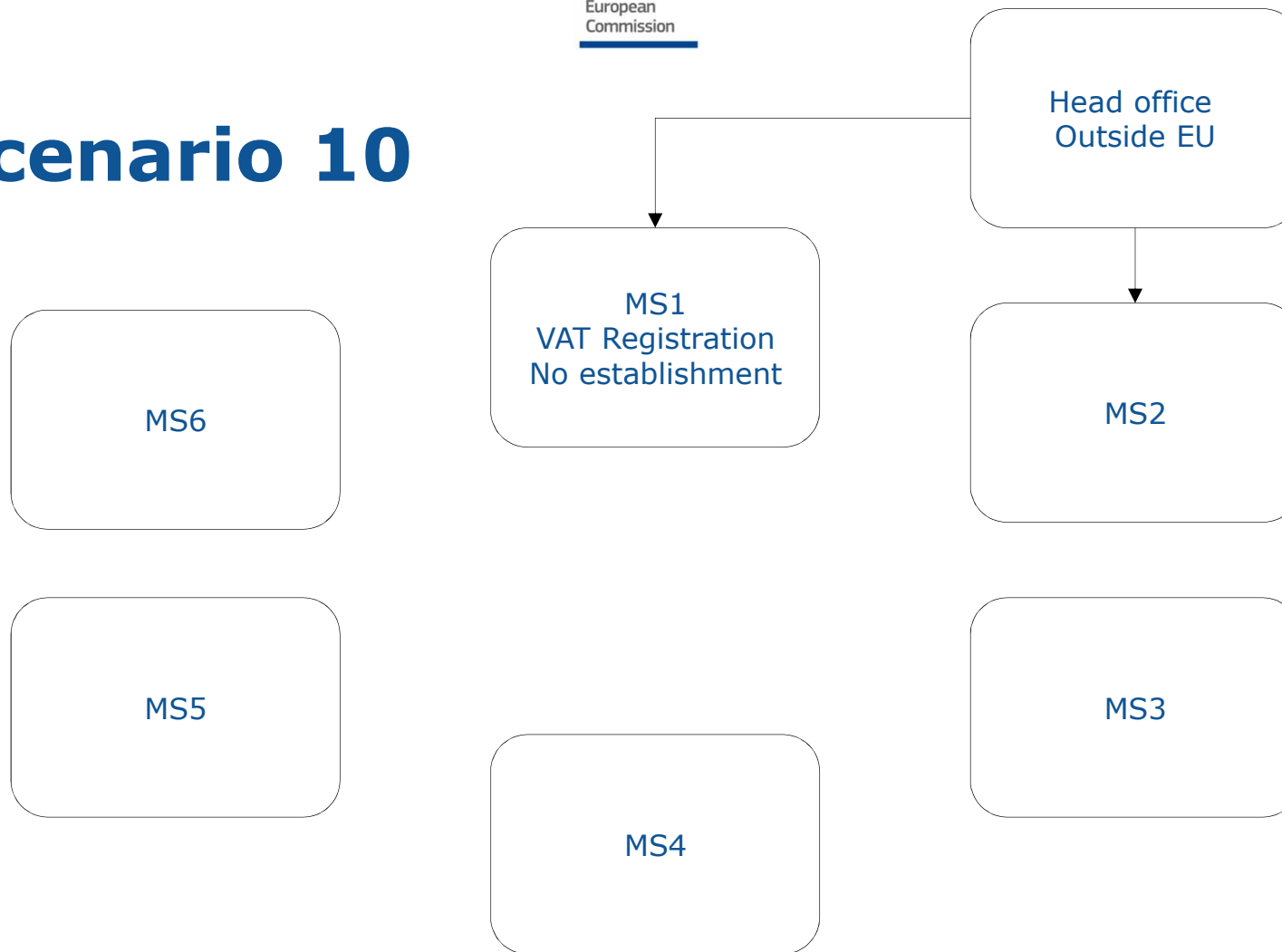
→ domestic VAT return for supplies made in MS1





European
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Scenario 10



Taxation and Customs Union





Scenario 10

Explanation

Head office/business establishment outside the EU

- makes supplies to customers in MS1 and MS2

VAT identification but no fixed establishment in MS1

- Mini One Stop Shop cannot be used:
 - no use of non-EU scheme as VAT identification in MS1 (Art. 358a par. 1)
 - no use of EU scheme as neither business establishment nor any fixed establishment in the EU (Art. 369a par. 1)
- domestic VAT return for supplies made in MS1 and MS2
- individual VAT registration in MS2 required

