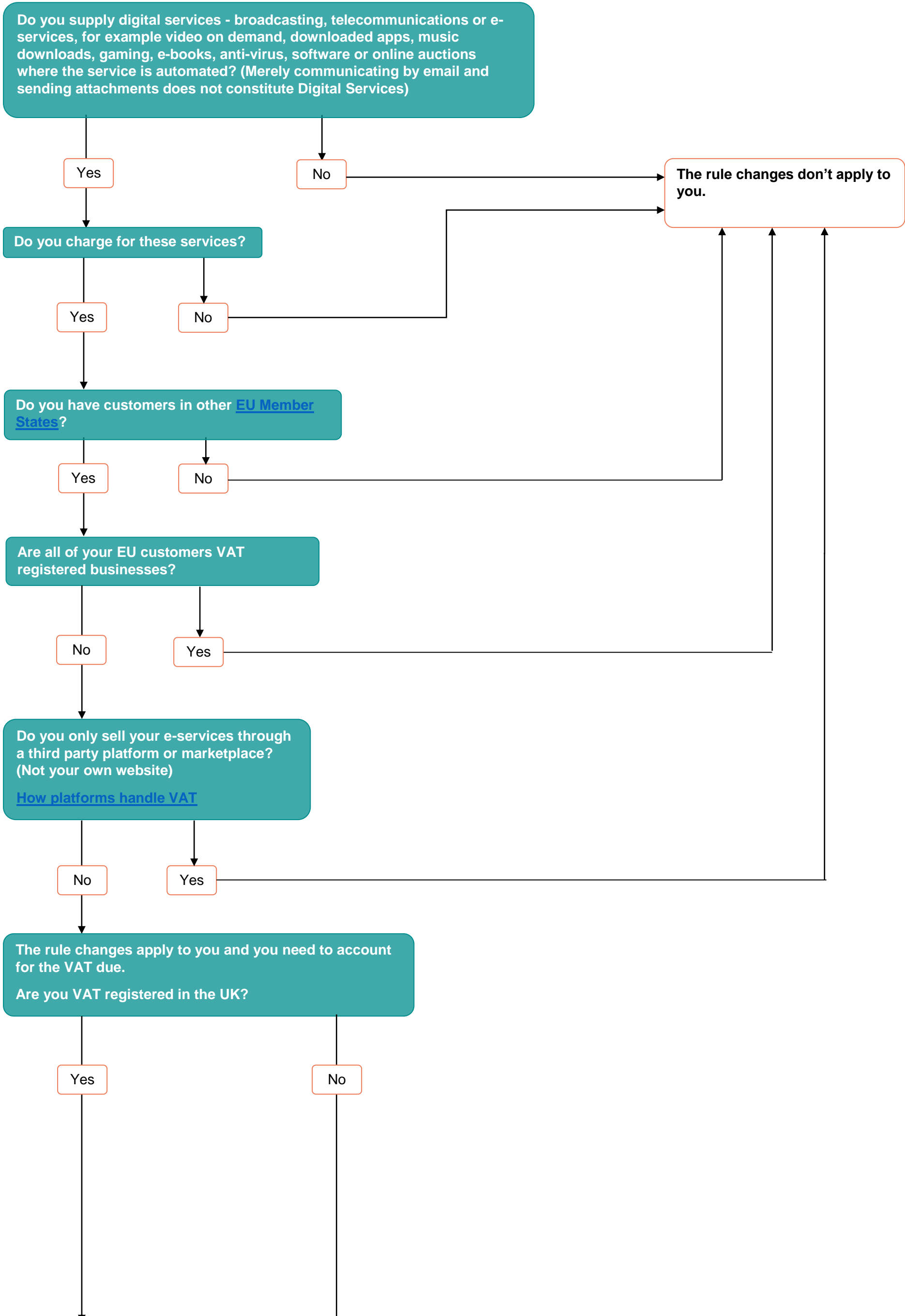


VAT: Supplying Digital Services and the VAT Mini One Stop Shop (VAT MOSS)



↓

Either

Register for the VAT Mini One Stop Shop (VAT MOSS)

OR

Register for VAT in the Member States where you have non-business customers

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Either

Voluntarily register for VAT in the UK under the special scheme for digital businesses and then register for VAT MOSS.

Your UK sales will not be liable, unless they are above the [UK VAT registration thresholds](#)

OR

Register for VAT in the Member States where you have non-business customers

NB

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