



# HMRC Online Services: how to create and submit a Union VAT MOSS Return

These instructions explain how to use HMRC Online Services to create and submit a VAT Mini One Stop Shop (VAT MOSS) Return.

To complete the return for each member state you'll need the:

- VAT rate type (standard and reduced)
- VAT rate (%)
- total of all taxable supplies of digital services - excluding VAT charged in the Member State of Consumption

You can find the VAT rates for each return period from 'view Member State VAT rates' link on the return periods screen.

## HMRC Online Services: log in

Log in to [HMRC Online Services](#) with the User ID and password you used to register for VAT MOSS (ie the same one you use to submit UK VAT Returns). If you've lost them follow the relevant link on the log in page.

# Security message

You'll be shown a security message which will tell you when you last logged on to the service.

 HM Revenue & Customs [Home](#) [Contact HMRC](#) [Help](#) [Sign out](#)

Peter Posh

## Security message

 **For your information:** You last logged in at the HM Revenue & Customs (HMRC) portal on **Tuesday 17 February 2015 at 13:31**.  
Please check the HMRC [Reporting online security issues](#) page if this is not the last time you logged in.

**Have you taken steps to protect yourself from online fraud?**  
Criminals are using increasingly sophisticated ways to commit online fraud and it is important that you do everything you can to protect yourself.  
Please take some time to read the security advice on the HMRC [Online security](#) page to find out how you can do this and for details of the steps HMRC is taking to protect your information.  
Please click the 'Next' button to continue.

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# Your HMRC services

You'll be taken to 'your HMRC services' homepage.

Choose 'services you can use' from the menu options on the left of the screen.

HM Revenue & Customs Home Cymraeg Contact HMRC Help Sign out

Peter Posh

## Your HMRC services

**Main menu**

- ▼ Your HMRC services
  - ▶ View communications
  - ▶ Register for HMRC taxes
  - ▶ Services you can use
  - ▶ Services you can add
  - ▶ Other services
- ▶ Your account
- ▶ Tools & Calculators

**Customer communications**

Please follow the link below to view customer communication messages you have received from HM Revenue & Customs.

You have 0 unread messages

[View all communications ▶](#)

**Register for HMRC taxes**

To register a business with HMRC for Self Assessment and Class 2 National Insurance, Corporation Tax, PAYE for Employers, VAT, Machine Games Duty or Foreign Account Tax Compliance Act (FATCA) please follow the link below.

[Register for HMRC taxes ▶](#)

If you have been given a delegate reference and access code to allow you to share a business registration, please follow the 'Access registration as a delegate' link below.

[Access registration as a delegate ▶](#)

**Services you can use**

To activate or access online services that you have signed up and enrolled for please follow the link below.

[Activate or access online services ▶](#)

**Services you can add**

To enrol for online services associated with taxes you are already registered for please follow the link below.

[Enrol for online services ▶](#)

**Access other services**

To access other services such as Intrastat Supplementary Declarations and VAT on e-Services please follow the link below.

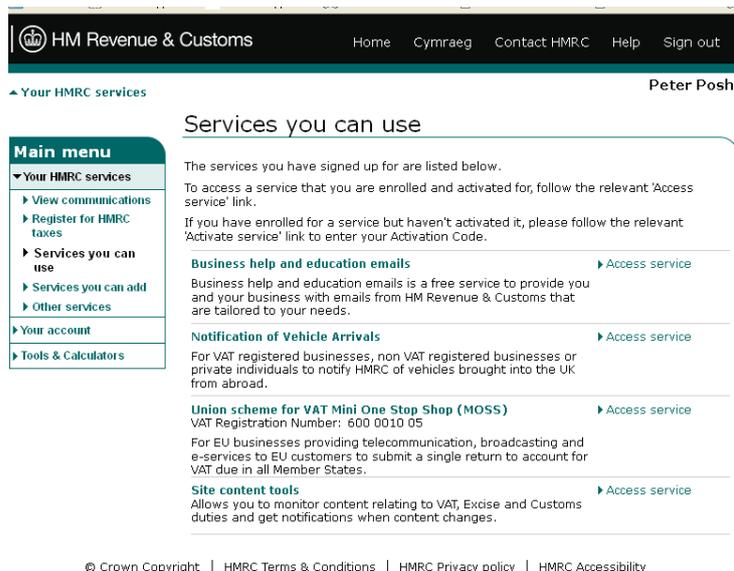
[Access other services ▶](#)

## Services you can use

When you register for VAT MOSS, HM Revenue and Customs (HMRC) sets you up for the online VAT MOSS Returns service.

'Union scheme for VAT Mini One Stop Shop' will be in your list of services.

Choose 'access service'.



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← Your HMRC services | Peter Posh

### Services you can use

The services you have signed up for are listed below.

To access a service that you are enrolled and activated for, follow the relevant 'Access service' link.

If you have enrolled for a service but haven't activated it, please follow the relevant 'Activate service' link to enter your Activation Code.

<b>Business help and education emails</b>	▶ Access service
Business help and education emails is a free service to provide you and your business with emails from HM Revenue & Customs that are tailored to your needs.	
<b>Notification of Vehicle Arrivals</b>	▶ Access service
For VAT registered businesses, non VAT registered businesses or private individuals to notify HMRC of vehicles brought into the UK from abroad.	
<b>Union scheme for VAT Mini One Stop Shop (MOSS)</b>	▶ Access service
VAT Registration Number: 600 0010 05 For EU businesses providing telecommunication, broadcasting and e-services to EU customers to submit a single return to account for VAT due in all Member States.	
<b>Site content tools</b>	▶ Access service
Allows you to monitor content relating to VAT, Excise and Customs duties and get notifications when content changes.	

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## At a glance

When you access the service you'll be taken to the VAT MOSS 'at a glance' screen. This shows you all the actions you can take in the service.

To reach the create return screen choose 'view VAT Mini One Stop Shop Return periods'.

The screenshot shows the HM Revenue & Customs website interface. At the top, there is a navigation bar with the HMRC logo and the text 'HM Revenue & Customs'. To the right of the logo are links for 'Home', 'Contact HMRC', 'Help', and 'Sign out'. Below the navigation bar, there is a header area with 'Your HMRC services' on the left and 'Aspire Test 2' with 'MOSS identification number: EU111111122' on the right. The main content area is titled 'At a glance' and contains four main sections: 'VAT Mini One Stop Shop return periods', 'Change registration details', 'View registration certificate', and 'View current exchange rates'. Each section has a brief description and a link to the relevant service. On the left side, there is a sidebar menu with 'VAT Mini One Stop Shop' as the main heading and four sub-items: 'At a glance', 'VAT MOSS return periods', 'Change registration details', and 'View registration certificate'. At the bottom of the main content area, there is a 'News' section with the text 'Check here for the latest news and updates.' The footer contains copyright information: '© Crown Copyright | HMRC Terms & Conditions | HMRC Privacy policy | HMRC Accessibility'.

HM Revenue & Customs Home Contact HMRC Help Sign out

▲ Your HMRC services **Aspire Test 2**  
MOSS identification number: EU111111122

### At a glance

**VAT Mini One Stop Shop**

- ▶ **At a glance**
- ▶ VAT MOSS return periods
- ▶ Change registration details
- ▶ View registration certificate

**VAT Mini One Stop Shop return periods**

To create, view, amend or upload a VAT Mini One Stop Shop return, please follow the link below.

[View VAT Mini One Stop Shop return periods ▶](#)

**Change registration details**

To request a change to your VAT MOSS registration details, follow the link below.

[Change registration details ▶](#)

**View registration certificate**

To view and print the VAT MOSS registration certificate follow the link below.

[View registration certificate ▶](#)

**View current exchange rates**

To view current exchange rates, please follow the link below.

[View current exchange rates ▶](#)

**News**

Check here for the latest news and updates.

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# VAT Mini One Stop Shop Return periods

This screen lists your VAT MOSS Return periods.

Choose 'create a new return' for the dates of the return you want submit.

HM Revenue & Customs Home Contact HMRC Help Sign out

Aspire Test 2  
MOSS Identification Number: EU111111122

## VAT Mini One Stop Shop return periods

View VAT Mini One Stop Shop return periods

See below your VAT Mini One Stop Shop (MOSS) return periods details.

The actions column in the table below shows what you can do for each return. You can:

- create a return - follow the 'Create a new return' link
- upload a completed return - follow the 'Upload a return' link
- continue with a return you have started - follow the 'Continue with a return' link
- view or amend a previously submitted return - follow the 'View or amend return' link
- upload an amended return - follow the 'Upload an amended return' link
- view a return that can no longer be changed - follow the 'View return' link

Your return will be saved as you move through the pages.

VAT Mini One Stop Shop return periods details

VAT MOSS return quarters	Year	Actions
Quarter 4 October - December	2024	<a href="#">Create a new return</a> ▶ <a href="#">Upload a return</a> ▶
Quarter 3 July - September	2024	<a href="#">Create a new return</a> ▶ <a href="#">Upload a return</a> ▶
Quarter 2 April - June	2024	<a href="#">Create a new return</a> ▶ <a href="#">Upload a return</a> ▶
Quarter 1 January - March	2024	<a href="#">Create a new return</a> ▶ <a href="#">Upload a return</a> ▶
Quarter 4 October - December	2023	<a href="#">Create a new return</a> ▶ <a href="#">Upload a return</a> ▶
Quarter 3 July - September	2023	<a href="#">Create a new return</a> ▶ <a href="#">Upload a return</a> ▶
Quarter 2 April - June	2023	<a href="#">Create a new return</a> ▶ <a href="#">Upload a return</a> ▶

# Create new VAT Mini One Stop Shop Return

You have 3 options on this screen:

- 'submit nil return' - if you've not supplied any taxable digital services to customers in any EU member states for the return period
- 'add taxable supplies of digital services from the UK' - if you've made taxable supplies during the return period
- 'add taxable supplies of digital services from fixed establishments' - if you've registered fixed establishments in other EU member states, for example subsidiary offices, branches or agencies

The screenshot shows the HM Revenue & Customs website interface for creating a new VAT Mini One Stop Shop return. The header includes the HMRC logo and navigation links: Home, Contact HMRC, Help, and Sign out. The user is identified as 'Aspire Testing Tom1 Smith' with a VAT Registration Number of 600001005. A sidebar on the left lists navigation options: 'At a glance', 'VAT MOSS return periods' (selected), 'Create VAT MOSS return', 'Change registration details', and 'View registration certificate'. The main content area is titled 'VAT Mini One Stop Shop return periods' and contains a 'Create new VAT Mini One Stop Shop return' section. This section includes a 'Submit nil return' button and a 'Return details' section showing the return period as 'Quarter 4 October - December' for the year 2024, with start and end dates of 01/10/2024 and 31/12/2024 respectively. Below this, there are two options for adding taxable supplies: 'Taxable supplies of digital services from the UK (Member State of Identification - MSI)' and 'Taxable supplies of digital services from fixed establishments in other Member States'. Both options include a 'Back' button at the bottom.

# Create new VAT MOSS Return: taxable supplies of digital services from the UK (Member State of Identification - MSI)

To create a return use the drop down menu to confirm whether you've made taxable supplies of digital services from the UK.

The screenshot shows the HM Revenue & Customs (HMRC) website interface for creating a VAT Mini One Stop Shop return. The page title is "VAT Mini One Stop Shop return periods" and the subtitle is "Taxable supplies of digital services from the UK (Member State of Identification - MSI)". The user is logged in as "Aspire Testing Tom1 Smith" with a VAT Registration Number of 600001005. The page contains a sidebar with navigation options: "At a glance", "VAT MOSS return periods" (expanded to show "Create VAT MOSS return" and "Taxable supplies from the UK (Member State of Identification - MSI)"), "Change registration details", and "View registration certificate". The main content area includes instructions to complete details and click 'Next', followed by "Return details" showing the VAT Mini One Stop Shop return period as "Quarter 4 October - December" for the year 2024, with start and end dates of 01/10/2024 and 31/12/2024 respectively. A question asks if the user has made any taxable supplies of digital services from the UK (MSI) during this period, with a dropdown menu set to "Please select". A note indicates that an asterisk (\*) denotes required information. At the bottom, there are "Back" and "Next" buttons and a note that "Next" automatically saves data. The footer contains copyright and policy information.

HM Revenue & Customs Home Contact HMRC Help Sign out

Aspire Testing Tom1 Smith  
VAT Registration Number: 600001005

### VAT Mini One Stop Shop return periods

Taxable supplies of digital services from the UK (Member State of Identification - MSI)

Complete the details below, then click 'Next' button to continue.

Return details

VAT Mini One Stop Shop return period: **Quarter 4** October - December  
Year: 2024  
Start date: 01/10/2024  
End date: 31/12/2024

\* indicates required information

Have you made any taxable supplies of digital\* services from the UK (MSI) during this period?

'Next' automatically saves your data

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## Create new VAT MOSS Return: enter return details

Enter details for the return period. This applies to both 'taxable supplies of digital services from the UK' and 'supplies from fixed establishments in other member states' sections of the return.

You'll need to:

1. confirm you've made taxable supplies of digital services to consumers in member states during this quarter
2. select the country you supplied from the 'Member State of Consumption' drop down list
3. select the VAT rate for your taxable supplies from the drop down list - you can check the member state VAT rates for the period from the 'view member state VAT rates' link - if the VAT rate you enter doesn't match the expected rate you'll get a warning message
4. enter the value of supplies - this must be the value excluding VAT, the amount of VAT due will be calculated automatically

**VAT Mini One Stop Shop**

At a glance

VAT MOSS return periods

Create VAT MOSS return

Taxable supplies from the UK (Member State of Identification - MSI)

Change registration details

View registration certificate

**Taxable supplies of digital services from the UK (Member State of Identification - MSI)**

Complete the details below, then click 'Next' button to continue.

Return details

VAT Mini One Stop Shop return period: **Quarter 4** October - December

Year: 2024

Start date: 01/10/2024

End date: 31/12/2024

\* indicates required information

Have you made any taxable supplies of digital\* services from the UK (MSI) during this period? Yes

Taxable supplies of digital services from the UK (Member State of Identification - MSI)

If you indicated you've made taxable supplies of digital services from the UK (MSI) during this period, you must provide the following details.\*

Member State of Consumption (MSC): Austria AT

**VAT rates**

To view Member State VAT rates follow the link below.

[View Member State VAT rates](#)

VAT rate in Member State of Consumption\* (MSC): Standard VAT Rate

**WARNING:** The VAT rate you have entered does not match the expected VAT rate. If this is what you wanted to provide click the 'Next' button to continue, alternatively correct the details. To view current Member State VAT rates follow the 'View Member State VAT rates' link.

If you selected 'Standard VAT rate' you must provide the following details.\*

Standard VAT rate: 25

**Please note:** Enter values in pounds sterling, including pence. The VAT amount due will be automatically calculated when you click 'Next'. This amount and the total VAT payable will be displayed for you to check.

Total value of supplies (excluding VAT):\* £ 10000

'Next' automatically saves your data

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# Create new VAT MOSS Return: return details

The return details screen shows the information you've entered and the amount of VAT due.

If you need to change the amounts on the return you can select and edit any figures for:

- total value of supplies (exclude the VAT charged in the Member State of Consumption)
- VAT amount due

After editing any amounts you will be taken back to the updated return details screen.

If you need to delete the details for a Member State of Consumption choose the 'delete' link at the end of the appropriate row.

To delete the whole of the draft return choose 'delete draft return'.

The screenshot shows the HM Revenue & Customs website interface for creating a new VAT Mini One Stop Shop return. The user is logged in as 'Aspire Testing Tom1 Smitt' with VAT Registration Number: 600001001.

**VAT Mini One Stop Shop return periods**

Create new VAT Mini One Stop Shop return

Return details

VAT Mini One Stop Shop return period: **Quarter 4** October - December  
Year: 2024  
Start date: 01/10/2024  
End date: 31/12/2024

**Taxable supplies of digital services from the UK (Member State of Identification - MSI)**

To add more of these supplies follow the 'Add taxable supplies of digital services from the UK (MSI)' link below - you'll need to do this for each one you want to add.

You can also take the following actions:

- edit the value of supplies by following the link in the 'Total value of taxable supplies excluding VAT' column
- edit the VAT amount by following the link in the 'VAT amount due £' column
- delete a record by following the relevant 'Delete' link in the 'Action' column

Member State of Consumption	VAT rate in Member State	Total value of supplies excluding VAT (£)	VAT amount due (£)	Action
Austria AT	25.00%	10000.00	2500.00	Delete
<b>Total</b>			<b>2500.00</b>	

[Add taxable supplies of digital services from the UK \(MSI\)](#)

**VAT amount due details**

Total VAT amount due for taxable supplies of £2500.00 digital services from the UK (MSI):

**Taxable supplies of digital services from fixed establishments in other Member States**

To add these supplies follow the 'Add taxable supplies of digital services from fixed establishments' link below.

[Add taxable supplies of digital services from fixed establishments](#)

When all your details have been added, click the 'Next' button to continue. All your details will be displayed for you to check before you submit your return.

To delete the return click the 'Delete draft return' button below.

[Delete draft return](#) [Next](#)

# Create new VAT MOSS Return: return details - edit amounts

Enter the appropriate amount in the 'amount due' box and choose 'next' to update the return details.

If the amount of VAT on the return details screen doesn't match your calculation after decimal point rounding, ie the value of your invoiced supply is greater or less than the calculated VAT amount due, you can change it.

HM Revenue & Customs Home Contact HMRC Help Sign out

Aspire Testing Tom1 Smith  
VAT Registration Number: 600001005

### VAT Mini One Stop Shop return periods

Edit VAT amount (Member State of Identification)

Complete the details below, then click 'Next' button to continue.

Return details

VAT Mini One Stop Shop return period: **Quarter 4** October - December

Year: 2024

Start date: 01/10/2024

End date: 31/12/2024

\* indicates required information

Member State of Consumption (MSC): Austria AT

VAT rate in Member State of Consumption (MSC): Standard

Standard VAT rate: 25

Total value of supplies (excluding VAT): £10000

**Please note:** If you want to edit the 'VAT amount due', enter value in pounds sterling, including pence.

VAT amount due: \* £ 2550.00

'Next' automatically saves your data

Back Next

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# Return summary

This shows all the details you entered to create the return and confirms the total amount of VAT due.

VAT Mini One Stop Shop

Create new VAT Mini One Stop Shop return

**Return details**

VAT Mini One Stop Shop return period: **Quarter 4** October - December  
 Year: 2024  
 Start date: 01/10/2024  
 End date: 31/12/2024

**Taxable supplies of digital services from the UK (Member State of Identification - MSI)**

To add more of these supplies follow the 'Add taxable supplies of digital services from the UK (MSI)' link below – you'll need to do this for each one you want to add.

You can also take the following actions:

- edit the value of supplies by following the link in the 'Total value of taxable supplies excluding VAT' column
- edit the VAT amount by following the link in the 'VAT amount due £' column
- delete a record by following the relevant 'Delete' link in the 'Action' column

Member State of Consumption	VAT rate in Member State	Total value of supplies excluding VAT (£)	VAT amount due (£)	Action
Austria AT	25.00%	<a href="#">10000.00</a>	<a href="#">2550.00</a>	<a href="#">Delete</a>
Bulgaria BG	25.00%	<a href="#">10000.00</a>	<a href="#">2500.00</a>	<a href="#">Delete</a>
Total			5050.00	

[Add taxable supplies of digital services from the UK \(MSI\)](#)

**Taxable supplies of digital services from fixed establishments in other Member States**

To add more of these supplies follow the 'Add taxable supplies of digital services from fixed establishments' link below – you'll need to do this for each one you want to add.

You can also take the following actions:

- edit the value of supplies by following the link in the 'Total value of supplies excluding VAT' column
- edit the VAT amount by following the link in the 'VAT amount due £' column
- delete a record by following the relevant 'Delete' link in the 'Action' column

Member State of Consumption	VAT identification number	VAT rate in Member State	Total value of supplies excluding VAT (£)	VAT amount due (£)	Action
Cyprus CY	BE43215673	25.00%	<a href="#">10000.00</a>	<a href="#">2550.01</a>	<a href="#">Delete</a>
Italy IT	BE43215673	25.00%	<a href="#">10000.00</a>	<a href="#">2500.00</a>	<a href="#">Delete</a>
Total			5050.01		

[Add taxable supplies of digital services from fixed establishments](#)

**VAT amount due details**

Total VAT amount due for taxable supplies of digital services from the UK (MSI): £5050.00

Total VAT amount due for taxable supplies of digital services from fixed establishments in other Member States: £5050.01

Total amount due: £10100.01

When all your details have been added, click the 'Next' button to continue. All your details will be displayed for you to check before you submit your return.

To delete the return click the 'Delete draft return' button below.

Delete draft return

Next

# Declaration

You must tick the box to confirm that the information you've given is accurate and complete before you can continue to the next screen.

 HM Revenue & Customs [Home](#) [Contact HMRC](#) [Help](#) [Sign out](#)

▲ Your HMRC services **Aspire Testing Tom1 Smith**  
VAT Registration Number: 600001005

## Declaration

 Your VAT Mini One Stop Shop return is now ready for submission.

**Important note**  
The email address below will be used by HM Revenue and Customs to notify you that the return has been received and to update you on progress.

**Business email address**

Business contact email address: Thisfieldallows@usertoenterEmailofmaximumof50c.com

\* indicates required information

To submit your VAT Mini One Stop Shop return you must indicate your agreement to the statement below by ticking the check box.

I declare that the information provided in this return is accurate and complete to the best of my knowledge.\*

\*Next\* automatically saves your data

[Back](#) [Next](#)

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# Security check

To submit the return you need to enter your User ID and password again and choose 'submit'.

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## Security check

To increase the security of this service and to further protect the information you are providing, HM Revenue & Customs need to reauthenticate your details.

Please enter the User ID and password associated with this online service then click the 'Submit' button to continue.

**Please note:** You must only click the 'Submit' button once. Please do not log out until an acknowledgment is displayed confirming that your submission has been received.

\* indicates required information

User ID: \*  

Password: \*  

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## Acknowledgement

This screen shows the date and time you submitted your VAT MOSS Return and gives you:

- acknowledgment reference
- VAT MOSS Return reference
- payment reference - you must quote this when you make your payment to HMRC
- payment due date
- payment amount

HM Revenue & Customs Home Contact HMRC Help Sign out

▲ Your HMRC services **Aspire Testing Tom1 Smith**  
VAT Registration Number: 600001005

### Acknowledgment

✓ You have successfully submitted your VAT Mini One Stop Shop return at 17 Feb 2015 14:09:13

**Acknowledgment reference: 43X7 7C8Q 1HAN QSV**

The VAT MOSS return was submitted with reference number: GB/GB600001005/Q4.2024  
Payment reference: GB600001005/424  
Payment due date: 20 Jan 2025  
Payment amount: £10100.01

To make a payment now follow the 'How to make a payment' link. You will need to quote payment reference shown above.

HM Revenue and Customs recommend you print this information for your records, using the print facility on your browser.

[How to make a payment](#) ▶  
[Log out and go to HMRC homepage](#) ▶  
[Go to Your HMRC services](#) ▶

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VAT MOSS payments are separate to VAT payments, you can't pay your VAT MOSS along with your VAT bill.

You must pay your VAT MOSS bill into HMRC's Union VAT MOSS account:

- Sort code: 08 32 00
- Account number: 12001047
- Account name: HMRC VAT ON E

See the guide on how to [pay your VAT MOSS bill](#).

Your payment must reach HMRC by the 20th of the month following the end of the return period. If the deadline falls on a weekend or bank holiday, your payment must arrive in HMRC's bank account on the last working day before it. The time you need to allow depends on how you pay.

If you need further help contact [VAT: general enquiries](#).