



HMRC Online Services: how to create and submit a Non-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. If you've lost them follow the relevant link on the log in page.

HM Revenue & Customs Home Contact HMRC Help

Welcome to HMRC Online services

Existing users

If you are already signed up to use HM Revenue & Customs (HMRC) Online Services and have a Government Gateway account, please enter your User ID and password, then click the 'Login' button below.

Please note: Fields are not case sensitive.

User ID:

Password:

[Digital Certificate user](#)

[Lost User ID?](#)

[Lost password?](#)

[Lost or expired Activation Code?](#)

If you have lost both your User ID and password and are a Self Assessment individual or partnership, you may be able to use the [online form](#) to request a duplicate User ID.

For all other online services you will need to contact the [HMRC Online Services Helpdesk](#).

New user

To sign up to use HMRC Online Services and to register a business for HMRC taxes, please click the 'Register' button below.

[Digital Certificate user](#)

[Frequently Asked Questions \(FAQs\)](#)

[View a demo of HMRC's services](#)

[Registration and Enrolment process](#)

Important information

Online Service Availability
HMRC regularly provides information detailing HMRC [Online Services Availability](#). You can also view current important issues that you may come across when using HMRC Online Services on the HMRC [service issues pages](#).

A new look for HMRC services
HMRC has made changes to how some of its online services look. The changes don't affect how the services operate, they just make them more consistent with the new GOV.UK website and new cross-Government branding.

Are your contact details up to date?
It's really important that your contact details are kept up to date so that HMRC can confirm your submission receipt by email and you can obtain new passwords online.

Are you having problems logging in?
If you've entered the wrong User ID or password three times or more, your account will be locked and you won't be able to use HMRC Online Services for the next two hours.

Online Security
We are committed to your security. Find out how we keep you safe online and what you can do to protect yourself

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

VAR Test user NU4

Security message

 **For your information:** You last logged in at the HM Revenue & Customs (HMRC) portal on **Tuesday 17 February 2015 at 13:44.**
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.

[Next](#)

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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

VAR Test user NU4

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 Intragat Supplementary Declarations and VAT on e-Services please follow the link below.

[Access other services ▶](#)

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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.

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

Choose 'access service'.

The screenshot shows the HMRC 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', 'Cymraeg', 'Contact HMRC', 'Help', and 'Sign out'. Below the navigation bar, the user is logged in as 'VAR Test user NU4'. The main content area is titled 'Services you can use'. It contains a 'Main menu' on the left with options like 'View communications', 'Register for HMRC taxes', 'Services you can use', 'Services you can add', 'Other services', 'Your account', and 'Tools & Calculators'. The main content area lists several services with descriptions and 'Access service' links:

- Business help and education emails**: 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. [Access service](#)
- Notification of Vehicle Arrivals**: For VAT registered businesses, non VAT registered businesses or private individuals to notify HMRC of vehicles brought into the UK from abroad. [Access service](#)
- Non-Union scheme for VAT Mini One Stop Shop (MOSS)**: MOSS identification number: EU111111122. For non 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. [Access service](#)
- Site content tools**: Allows you to monitor content relating to VAT, Excise and Customs duties and get notifications when content changes. [Access service](#)

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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' and 'MOSS identification number: EU111111122' on the right. The main content area is titled 'At a glance' and contains several interactive cards. On the left, there is a vertical menu titled 'VAT Mini One Stop Shop' with four items: 'At a glance', 'VAT MOSS return periods', 'Change registration details', and 'View registration certificate'. The 'At a glance' card is highlighted. The main content area has four cards: 'VAT Mini One Stop Shop return periods' (with a description and a 'View VAT Mini One Stop Shop return periods' link), 'Change registration details' (with a description and a 'Change registration details' link), 'View registration certificate' (with a description and a 'View registration certificate' link), and 'View current exchange rates' (with a description and a 'View current exchange rates' link). At the bottom, 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

Aspire Test 2
MOSS identification number: EU111111122

Your HMRC services

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](#)

▲ Your HMRC services
Aspire Test 2
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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

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 | Create a new return ▶ Upload a return ▶ |
| Quarter 3 July - September | 2024 | Create a new return ▶ Upload a return ▶ |
| Quarter 2 April - June | 2024 | Create a new return ▶ Upload a return ▶ |
| Quarter 1 January - March | 2024 | Create a new return ▶ Upload a return ▶ |
| Quarter 4 October - December | 2023 | Create a new return ▶ Upload a return ▶ |
| Quarter 3 July - September | 2023 | Create a new return ▶ Upload a return ▶ |
| Quarter 2 April - June | 2023 | Create a new return ▶ Upload a return ▶ |

Create new VAT Mini One Stop Shop Return

You have 2 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 to Member States of Consumption' - if you've made taxable supplies during the return period

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' and 'MOSS Identification Number: EU111111122' on the right. The main content area is titled 'VAT Mini One Stop Shop return periods' and contains a sub-section 'Create new VAT Mini One Stop Shop return'. This section includes instructions on how to submit a nil return and a 'Submit nil return' button. Below this, there is a 'Return details' section showing the VAT Mini One Stop Shop return period as 'Quarter 4 October - December', the year as '2024', the start date as '01/10/2024', and the end date as '31/12/2024'. There is also a section for 'Taxable supplies of digital services to Member States of Consumption' with a 'Back' button. At the bottom of the page, there is a copyright notice: '© Crown Copyright | HMRC Terms & Conditions | HMRC Privacy policy | HMRC Accessibility'.

Create new VAT MOSS Return: enter return details

Enter details for the return period, 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 charged in the Member State of Consumption, the amount of VAT due will be calculated automatically when you click 'next'

VAT Mini One Stop Shop return periods

Taxable supplies of digital services to Member States of Consumption

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 to consumers in Member States during this period? Yes No [?](#)

Taxable supplies of digital services to Member States of Consumption [?](#)

If you indicated you've made taxable supplies of digital services to consumers in Member States during this period, you must provide the following details.*

Member State of Consumption (MSC):

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): [?](#)

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: [?](#)

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):* [?](#)

'Next' automatically saves your data

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'.

HM Revenue & Customs Home Contact HMRC Help Sign out

Your HMRC services **Aspire Test 2**
MOSS Identification Number: EU111111122

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 to Member States of Consumption ⓘ

To add more of these supplies follow the 'Add taxable supplies of digital services to Member States of Consumption' 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 |
|-----------------------------|--------------------------|---|--------------------|--------|
| Bulgaria BG | 25.00% | 10000.00 | 2500.00 | Delete |
| United Kingdom GB | 20.00% | 10000.00 | 2000.00 | Delete |
| Total | | | 4500.00 | |

Add taxable supplies of digital services to Member States of Consumption ▶

VAT amount due details

Total VAT amount due for taxable supplies of £4500.00 digital services to Member States of Consumption:

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

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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 Test 2
MOSS Identification Number: EU111111122

▲ Your HMRC services

VAT Mini One Stop Shop

- ▶ At a glance
- ▼ VAT MOSS return periods
 - ▼ Create VAT MOSS return
 - Edit VAT amount (Member State of Consumption)
- ▶ Change registration details
- ▶ View registration certificate

VAT Mini One Stop Shop return periods

Edit VAT amount (Member State of Consumption)

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): Bulgaria BG

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

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Aspire Test 2
MOSS Identification Number: EU111111122

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 to Member States of Consumption
To add more of these supplies follow the 'Add taxable supplies of digital services to Member States of Consumption' 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 |
|-----------------------------|--------------------------|---|--------------------|--------|
| Bulgaria BG | 25.00% | 10000.00 | 2550.00 | Delete |
| United Kingdom GB | 20.00% | 10000.00 | 2000.00 | Delete |
| Total | | | 4550.00 | |

[Add taxable supplies of digital services to Member States of Consumption](#)

VAT amount due details

Total VAT amount due for taxable supplies of digital services to Member States of Consumption: £4550.00

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](#)

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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 Test 2**
MOSS Identification Number: EU111111122

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

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Security check

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

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

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 making your payment to HMRC
- payment due date
- payment amount

HM Revenue & Customs Home Contact HMRC Help Sign out

Aspire Test 2
MOSS Identification Number: EU11111122

Acknowledgment

✓ You have successfully submitted your VAT Mini One Stop Shop return at 17 Feb 2015 14:36:21

Acknowledgment reference: 43X7 LRR6 CEKE TRE

The VAT MOSS return was submitted with reference number: GB/EU11111122/Q4.2024
Payment reference: GBEU11111122/424
Payment due date: 20 Jan 2025
Payment amount: £4550.00

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

- Account number (IBAN): GB97CITI08320012001047
- Bank identifier code (BIC): CITIGB2L
- Account name: HMRC VAT ON E

To avoid underpaying HMRC because of bank charges, ask your bank to use the code 'OUR' in the 'Detail of charge' field when they process your payment.

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](#).