



HM Revenue
& Customs

HMRC Online Services: how to upload a completed Union VAT MOSS Return

These instructions explain how to use HMRC Online Services to upload a completed VAT MOSS Return template.

Download the [Union return template](#) and complete it for each member state where you've made:

- taxable supplies from the UK
- taxable supplies from fixed establishments in other EU member states, for example subsidiary offices, branches or agencies

You must tell HM Revenue and Customs (HMRC) about any fixed establishments you have in other EU countries before you upload your return, or you'll get an error message when you try to do this. You can tell HMRC about fixed establishments during or after VAT MOSS registration.

To complete the return template you'll need the:

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

HMRC Online Services: log in

When the return is complete and you're ready to upload it 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.

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

Peter Posh

Security message

i **For your information:** You last logged in at the HM Revenue & Customs (HMRC) portal on **Tuesday 17 February 2015 at 13:58**.
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

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 ▶](#)

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Services you can use

When you register for VAT MOSS, 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'.

HM Revenue & Customs | Home | Cymraeg | Contact HMRC | Help | Sign out

▲ Your HMRC services Peter Posh

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

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.

Business help and education emails	▶ 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.	
Notification of Vehicle Arrivals	▶ Access service
For VAT registered businesses, non VAT registered businesses or private individuals to notify HMRC of vehicles brought into the UK from abroad.	
Union scheme for VAT Mini One Stop Shop (MOSS) VAT Registration Number: 600 0010 05	▶ Access service
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.	
Site content tools	▶ 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 return upload 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 page. On the left side of the main content area, there is a vertical menu with four 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.' At the very bottom of the page, there is a footer with the text '© 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

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 'upload a return' for the dates of the return you want to upload.

HM Revenue & Customs Home Contact HMRC Help Sign out

Aspire Testing Tom1 Smith
VAT Registration Number: 600001005

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 ▶

VAT Mini One Stop Shop Return periods: upload return

On this screen choose 'browse'.

You'll then be able to search for your completed VAT MOSS Return file to upload.

You can also download a blank VAT MOSS Return template from this screen.

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, the user's name 'Aspire Testing Tom1 Smith' and their VAT Registration Number '600001005' are displayed. The main content area is titled 'VAT Mini One Stop Shop return periods' and contains a sub-section 'Upload VAT Mini One Stop Shop return'. This section includes instructions on how to download a return template and how to upload a return. A 'Please note' section states that users should follow a link to download the VAT MOSS return if they haven't already done so. Below this, there is a section for uploading the return, which includes a 'Browse...' button and 'Back' and 'Next' buttons. A footer at the bottom of the page contains copyright information and links to 'HMRC Terms & Conditions', 'HMRC Privacy policy', and 'HMRC Accessibility'.

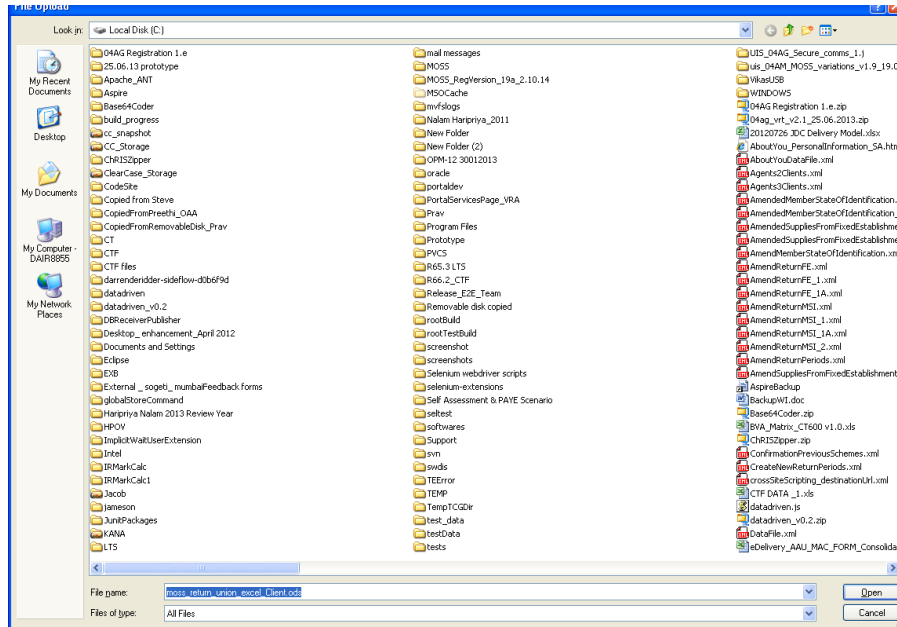
Before you upload the return you should check you've entered:

- figures in the "Total Value of Supplies" column rounded to 2 decimal places, for example 107.00 not 1070 - with a maximum of 12 digits
- no '£' or '%' signs on the template
- the VAT rate as a whole number, for example you should enter the standard rate for Portugal as 23, not 0.23

File upload

Choose the file you want to upload and select open.

You'll then be taken back to the 'VAT Mini One Stop Shop Return periods' screen.



VAT Mini One Stop Shop Return periods: file uploaded

This screen shows the name of the file you've uploaded.

If this isn't the file you wanted, click the 'browse' button to select another file.

Click the 'next' button to continue to the confirmation screen.

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, the user's name 'Aspire Testing Tom1 Smith' and their VAT Registration Number '600001005' are displayed. The main content area is titled 'VAT Mini One Stop Shop return periods'. On the left, there is a sidebar menu with the following items: 'At a glance', 'VAT MOSS return periods' (expanded), 'Create VAT MOSS return' (with a sub-item 'Upload VAT MOSS return'), 'Change registration details', and 'View registration certificate'. The main content area contains the following text: 'Upload VAT Mini One Stop Shop return', 'Download a VAT Mini One Stop Shop return', 'You must have already completed and saved a VAT Mini One Stop Shop (MOSS) return on your computer for this period.', 'Please note: If you haven't already done so follow the link below to download the VAT MOSS return.', 'Download a VAT Mini One Stop Shop return', 'Upload your VAT Mini One Stop Shop return', 'When you're ready to upload your VAT MOSS return, click the 'Browse' button below to find and select the completed return on your computer then click 'Next' to continue. Your uploaded return details plus the total VAT payable will be displayed for you to check.', and a form field 'VAT Mini One Stop Shop return:' with a text input containing 'C:\moss_return_unior' and a 'Browse...' button. Below the form field are 'Back' and 'Next' buttons. At the bottom of the page, there is a footer with the text '© Crown Copyright | HMRC Terms & Conditions | HMRC Privacy policy | HMRC Accessibility'.

VAT Mini One Stop Shop Return periods: confirmation

This screen shows the VAT MOSS Return you've uploaded. It also shows the total amount of VAT due on the return.

If the details are wrong, you can upload an amended return by choosing 'upload amended VAT MOSS Return'.

If the information shown is correct, choose 'next' to continue.

VAT Mini One Stop Shop return periods

Confirmation

Check that the details shown below match the information in the VAT Mini One Stop Shop (MOSS) return that you have uploaded.

If the information is correct click the 'Next' button to submit your return.

If the information is incorrect, you will have to amend the VAT MOSS return saved on your computer and then follow the 'Upload amended VAT MOSS return' link below 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

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

Line	Member State of Consumption	VAT rate type	VAT rate in Member State	Total value of supplies excluding VAT (£)	VAT amount due (£)
1	Italy IT	Standard	25.00%	42164.32	10040.08
2	Latvia LV	Standard	25.00%	42081.00	10020.24
Total					20060.32

Taxable supplies of digital services from fixed establishments in other Member States[Ⓞ]

Line	VAT identification number	Member State of Consumption	VAT rate type	VAT rate in Member State	Total value of supplies excluding VAT (£)	VAT amount due (£)
1	BE43215673	Bulgaria BG	Standard	25.00%	38156.32	10015.08
2	BE43215673	Germany DE	Standard	25.00%	38080.92	9995.29
Total					20010.37	

VAT amount due details

Total VAT amount due for taxable supplies of digital services from the UK (MSI): £20060.32

Total VAT amount due for taxable supplies of digital services from fixed establishments in other Member States: £20010.37

Total amount due: £40070.69


Upload VAT MOSS return

If you want to upload an amended VAT MOSS return follow the link below.

[Upload amended VAT MOSS return](#)


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

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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 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 14:23:51

Acknowledgment reference: 4JX7 F5HT MKRN NS6

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: £40070.69

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](#).