

# VAT MOSS – Portugal

The Mini One Stop Shop (hereinafter, just “MOSS”) consists of a special VAT regime applicable to the European Union for tax reporting obligations and payment of this tax relating to electronic services, telecommunications, radio, and television, when such services are rendered directly to end costumers which are not, themselves, taxable persons in VAT but who are established or domiciled in EU member states different from the one where the provider is established.

By opting for the MOSS regime, the provider of services is no longer obliged to register, deliver the correspondent tax declarations, and pay the tax directly in each state where it carries out such rendering of services.

Also, we would like to highlight that MOSS applies to both intra-community operations, as well as to extra-community operations.

Besides the requirements of being a provider of the above-mentioned services, it is important to note that MOSS only applies in case the service provider does not have a permanent established or are established in the country where the end consumer is located.

In practical cases, the above-referred regime allows for those who opt for it to carry out the reporting obligations and payment of VAT in the country where they are established, instead of doing it in every country where they provide the services here in question to end consumers.

However, taxable persons under MOSS continue to have reporting and payment obligations regarding the services provided outside what is called the Identification Member State.

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In fact, and as mentioned above, the MOSS regime does not simply make the VAT reporting obligations and payment disappear. Instead, they will be complied with before the tax authorities of the Identification Member State (hereinafter, just “IMS”).

The IMS is the state where the provider has its registered office or, in case it does not have its registered state in the EU, where it has its permanent establishment. Also, in case the provider has several registered offices, he can opt for one, being that the same happens when such provider has not a permanent establishment in the EU.

Further to what was referred above about this regime being applicable to both intra and extra community services, we would like to highlight the extra-community regime applies where the provider does not have a permanent establishment in the UE, registered office and when it is not, in whichever way, obliged to be registered for VAT purposes in the EU.

Also, we would also like to highlight that the MOSS regime is cumulative with the Non-Habitual Residents regime, which foresees a series of tax benefits for individuals who carry out high-value activities, among other rules.

Finally, we would also like to point out that start-ups, whether individuals or not, can not only benefit from the tax advantages foreseen specifically in start-ups, but also apply and be subject to MOSS.