

FORM FOR TABLING A QUESTION FOR
WRITTEN ANSWER (Rule 130)**Select only one addressee:**

PRESIDENT OF THE EUROPEAN COUNCIL

COUNCIL

VICE-PRESIDENT / HIGH REPRESENTATIVE

COMMISSION

Priority question

AUTHOR(S): Molly Scott Cato MEP

SUBJECT: Further clarification on €100,000 exemption on VAT MOSS for small businesses
(please specify)

TEXT:

At an IMCO hearing on 23 April 2015 Commissioner Ansip verbally agreed to introduce an exemption to the new VAT rules governing online sales of digital products for small businesses selling with a turnover of less than €100,000. Small and micro-businesses in South West England have been flourishing in recent years. Therefore this news comes as a welcome relief to many small and micro businesses in the UK that are eagerly awaiting the publication of further detail. Many such businesses have reduced or abandoned altogether their operations to sell digital products in other tax jurisdictions within the single market.

Can the Commissioner answer:

When is it likely that this exemption would come into force?

Whether the exemption will be back-dated to the 1st January 2015, allowing the affected businesses to avoid the additional expense of introducing elaborate systems for a temporary regime of less than a year?

Whether they are confident that this proposal will be well received by the Member States, bearing in mind that in previous negotiations, the UK government blocked this, despite UK small businesses now being some of the worst affected businesses as a result of the new VAT rules?

Signature(s):

Date: 30/04/2015

