

**Subject:** Special VAT scheme for taxable persons not established in the Member State of consumption or not established in the Community supplying telecom, television, broadcasting and e-commerce services to non-taxable persons, established or domiciled in the Community.

It was published in the Official Gazette, I.<sup>a</sup> Series, no. 206, October 24, 2014, Decree-Law no. 158/2014, which transposes into the national law the provisions of Article 5 of Directive 2008/8 / EC of 12 February 2008 amending Directive 2006/112 / EC of the Council of 28 November 2006 (The VAT Directive), as regards the place of supplies of services and approves, in Annex, the special VAT scheme for taxable persons not established in the Member State of consumption or non-established in the Community, supplying telecommunications, broadcasting or television and electronic services to non-taxable persons, resident or established in Community, hereinafter referred to as "Mini One Stop Shop" or "MOSS".

The Act changes also Article 6 of the VAT Code (CIVA) and repeals special treatment for taxable persons non-residents in the Community supplying electronic services to non-taxable persons residing there, published together with the Decree law No. 130/2003 of 28 June.

In order to clarify this matter and the uniform application of the approved scheme, it is communicated to the Services and other interested parties the following:

## **I - Framework**

1. Given the new location rules foreseen in Article 6 of the VAT Code, which come into force as from January 1, 2015, the place of taxation of supplies of telecommunications, broadcasting and electronic services carried out by taxable persons to non-taxable persons becomes the place of establishment or residence of the buyer.
2. The direct application of the rule would imply that telecommunications service providers of radio and television broadcasting and electronic services were required to register in each Member State of residence or members of the respective customer premises non taxable persons.
3. To facilitate compliance with the obligations relating to such services a *one-stop shop* mechanism was established for Community operators, which will allow them to proceed with the delivery of the return and payment of the respective VAT in the electronic portal of the Tax Authority of the Member State of the head-quarter or, if no such head-quarter, the permanent establishment. At the same time, it was widened the "*one stop shop*" scope for existing electronic services performed by taxable persons not established in the European Union, with this being extended as from January 1, 2015, to telecom and radio and television operators.
4. The implementation of the scheme is compulsory in all Member States. However, its accession by the operators is optional and it is a simplification measure in the procedure,

centralizing the fulfillment of obligations, on a similar basis to the scheme so far applicable to electronic services supplies by taxable persons not established in the Community.

## **II - Scope**

5. As follows from Article 1 of the special scheme, this applies to taxable persons established in the Community, but not in the Member State of consumption (EMC), and to taxable persons, not being established in the Community, who provide telecommunications, broadcasting or television and electronic services, to non-taxable persons, resident or established in the Community.

6. Thus, taxable persons supplying telecommunications, broadcasting or television and electronic services, to persons other than taxable persons, resident or established in any other Community Member State, may opt for the registration in the special scheme in the national territory, for the fulfillment of all obligations arising therefrom. This option does not affect the environment and compliance with the obligations in the national territory for transactions that do not meet the requirements to be covered by the Mini One Stop Shop.

## **III - Rules governing Mini One Stop Shop (Special scheme)**

7. The special scheme presents two different ways. The first, governed by Articles 5 to 9, designated as the *Union scheme* and the second, governed by Articles 10 to 13, designated as *extra Union scheme*.

### **Union scheme**

7.1. The Union scheme is applicable when the service provider is established in the Community but not in the Member State of consumption. It covers all services provided from headquarters or other permanent establishments to any other Member State of consumption where the customer, non taxable person, is established or domiciled. The services provided to a Member State where the supplier has the headquarters or permanent establishment are not covered by the Scheme.

In this context, the taxable persons with headquarters or permanent establishment in the national territory only use the scheme for the services that they supply to acquirers, who are non-taxable persons, established or domiciled in another Community Member State, provided that they don't have a permanent establishment where they carry out taxable transactions.

For example:

The telecommunications company X, based in Portugal (PT), has a permanent establishment (PE) in Spain (ES) and is registered for the VAT purposes in Germany (DE). Within the scope of the respective activity the following transactions were carried out:

### **Example 1**

It performs services to acquirers, non-taxable persons who are established or domiciled in Portugal (PT), Spain (ES), France (FR), Belgium (BE) and Germany (DE).

- As PT is the seat of the Member State (and therefore the Member State of identification or EMI) and ES is the permanent establishment of the Member State (EE), shall be covered only the services performed for FR, BE and DE, which are the United States of consumption (EMC);

- The VAT Registration is not a permanent establishment consequently in such case DE is considered as EMC;

- The supply of services carried out to purchasers established or domiciled in the national territory are internal operations that should be inserted in the periodic statement to be submitted under the terms of Article 41 of the VAT Code;

- The services supplies performed by the EE to purchasers established or domiciled in Spain must be declared in the internal VAT return to be delivered in that Member State;

- The services supplies performed by PT to purchasers established or domiciled in Spain, must be included in the VAT internal statement of EE , to be delivered in that Member State.

### **Example 2**

The permanent establishment in ES performs services for purchasers established or domiciled in the United Kingdom (UK):

- These services are covered by the scheme and should be declared by the headquarters together with the services provided in FR, BE and DE.

### **Example 3**

The permanent establishment in ES carries out services for purchasers established or domiciled in ES and PT:

- Services carried out in ES are not covered by the scheme and should be declared by EE, in the internal VAT return to be delivered in such MS (as example 1);

- Services carried out in PT are not covered by the scheme, to be kept by the headquarters in the periodic statement to be sent pursuant to Article 41 of the VAT Code.

### **Example 4**

The company's headquarters carries out services for purchasers established or domiciled in FR and DE, the permanent establishment carries out services for purchasers established or domiciled in BE:

- The scheme applies to services provided in FR, DE and BE (the registration in DE does not declare the services rendered in that Member State by the headquarters).

See attached Table I for the operations covered by the Union scheme.

### **Extra Union Scheme**

**7.2.** The extra Union scheme shall apply for the service provider who is not established within the Community, that is, that has established his business or has a fixed establishment and he is not and should not be registered for VAT purposes in any Member State. This mode scheme covers all telecommunications services, broadcasting or television or electronic services provided by the taxpayer in the Community irrespective of the Member State of consumption.

In this context, if the taxable person is registered in the scheme in the national territory, all services provided within the Community, including those provided in Portugal are covered by it.

If a taxable person without headquarters or permanent establishment in the Community, have a register for VAT purposes in any Member State, can not implement the scheme, either is in Union mode (because it has no headquarters or permanent establishment), or in extra Union mode. In this case, the taxable person must register himself and pay VAT in each one of the Member States where he has clients for whom supply the services.

Examples:

#### **Example 1**

Company XP, with headquarters in Brazil, registers itself in the scheme in national territory and performs electronic services to purchasers established or domiciled in PT, FR, UK, ES:

- All the supplied services are covered by the scheme, including those provided to national buyers.

#### **Example 2**

Company XY, US based, is registered in PT for VAT purposes and supplies telecommunications services to purchasers established or domiciled in PT, BE, UK, ES:

- It can not register itself in the scheme. To comply with the reporting obligations and payment relating to the services in question is obliged to register for VAT purposes in each one of the Member States for which supplies these services.

### **IV - Option by the scheme in Portugal**

**8.** The taxable persons may choose, in accordance with Article 3 of the scheme, for its application in the national territory <sup>1</sup>, registering on the website of the Tax and Customs Authority (AT). The choice is electronically made, being the taxable persons required to

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<sup>1</sup> It shall instead become a Member State of Identification.

comply, also by electronic means, with all obligations foreseen under the special scheme. The declaration form is referred to in paragraph 2 of Article 15 of the scheme.<sup>2</sup>

To do this, simply go to the Portal of Finance ([www.portaldasfinancas.gov.pt](http://www.portaldasfinancas.gov.pt)) and select, on the homepage, the "Mini One Stop Shop - MOSS" option.

### **8.1. Taxable persons established in the national territory - Union Scheme**

Taxable persons established in the national territory who wish to opt for registration in the special scheme must do so in Portugal.

Taxable persons without headquarters in the Community, but that have a permanent establishment there and this is located in the national territory, if they wish to opt for the scheme, must do so in Portugal.

Taxable persons use the tax identification number assigned to them for internal operations in the national territory.

Taxable persons without headquarters in the Community, but which have multiple permanent establishments and have opted for the special scheme in the national territory, are required to keep Portugal as identification Member State during the calendar year in which it exercised its option and in the two subsequent calendar years.

The registration documents listed in the taxpayer registration scheme are pre-filled when registering in the scheme, taxpayers simply fill in the other details required to fill out the registration statement.

### **8.2. Taxable persons not established in the Community - Extra-EU scheme**

To make the registration, the taxpayer without the seat or permanent establishment in the Community should access the AT website and select the logging option in the extra Union scheme. To order confirmation will be sent a code to the e-mail address indicated on the registration form.

Given the nature of these taxable persons, the necessary elements for their identification and location must be indicated, being assigned by AT one tax identification number, initiated by the EU acronym, which must be used in compliance with tax obligations arising from the application of the special scheme, pursuant to Article 11 of the scheme.

### **8.3. Production of effects**

As a rule, the special scheme shall apply as from the 1st day of the following quarter to the registration. However, if the first services supply is made before that date and it has been informed of scheme 's choice until the 10th (inclusive) of the following month to the completion date of that service, the scheme applies as from that date:

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<sup>2</sup> It follows the same pattern approved by the Regulation of Implementation (EU) n°815/2012, of the Commission of 13 of September of 2012.

**Examples:**

A – It is registered on December 30, 2014. The operations performed / completed in 2014 are excluded from the scheme. Only the operations carried out as from 1 January 2015 shall be included. Thus, the framework within the scheme is in force as from January 1, 2015.

B – It is registered on March 10, 2015 but indicates who performed / completed the first services supply on 25 February this year. It is applied the scheme as from February 25.

C – It is registered on March 15, 2015 but indicates who performed / completed the first services supply on the 12th of that month. The scheme is applied later this quarter, since 12 March.

D – It is registered on March 15, 2015 and does not indicate the date of provision of any service. The scheme is only applied as from April 1.

E – It is registered on March 10, 2015, but carried out / completed the first services supply on 15 January. The scheme is applied as from April 1, leaving the operation performed in January excluded from the scheme.

To comply with reporting obligations, payment and VAT payment on the excluded operation from the scheme, you have to register on the appropriate EMC.

See attached Table II on the registration production of effects.

**8.4. Amendments to registration**

Under the terms of Article 15 of the special scheme the taxable persons are required to report electronically any change to the information contained in the register, such as postal addresses or e-mail, contacts, list of permanent establishments if any, or other relevant changes.

In the case of the national territory established taxable persons (with headquarters or permanent establishment), since the registration requirements set in the taxpayer registration scheme are pre-filled when registering in the scheme, any amendments to those elements should be realized by the delivery of the changes declaration under the terms of Article 32 of the VAT Code. If it is in stake the change of specific elements indicated in the registration statement in the scheme, the respective change shall be made in the mini one-stop shop portal by the 10th of the following month to the one when the change took place.

With respect to taxable persons not established in the Community but that have been registered in the national territory for the purposes of the scheme, any change to the registration items should always be made in the mini one-stop shop portal by the 10th of the following month in which it was found the change.

**V – Leaving Special Scheme**

9. Termination of registration in the special scheme can occur by legal obligation, on the taxable person's initiative or on the initiative of AT.

### **9.1. By legal obligation**

The termination of registration in the scheme occurs when:

- The taxable person ceases its activity;
- Although its activity has not ceased, the taxable person fails to present the provisions covered by the scheme or no longer fulfills the conditions to keep registered therein;
- A taxable person registered in the scheme in the national territory wishes to change the Member State of identification, due to the change of registered headquarters or of the permanent establishment, registering itself in another Member State for the purposes of the scheme;

Whatever the reason for the termination, it should be given a statement until the 10th day of the following month to the termination or amendment, as appropriate, which shall produce immediate effects.

### **9.2. On the initiative of the taxable person (voluntary)**

When the taxable person pretends to let down the scheme, he shall submit the termination declaration of the scheme, within fifteen (15) days before the end of the quarter preceeding the intended date of termination. It must be pointed out that, in these circumstances, if the taxable person fails to use the special scheme is excluded from the possibility of using it in any Member State for two (2) calendar quarters as from the date of termination (quarantine).

### **9.3. By the Tax and Customs Authority (unofficial)**

Under the terms of Article 4 of the scheme, AT proceeds to the exclusion of taxable persons, by canceling the registration in the special scheme in the following cases:

- When someone no longer fulfills the necessary requirements to integrate the special scheme;
- When the taxable persons fail to provide telecommunications services, broadcasting or television and electronic services;
- When it is assumed that their taxable activities have ceased;
- When repeatedly fail to comply with rules concerning the special scheme.

See attached Tables III, IV and V.

## **VI - Obligations**

**10.** The taxable persons registered within the national territory shall, in all that does not prove contrary to the scheme itself and to the Implementing Regulation (EU) No 282/2011 of the Council of 15 March 2011, and paragraph 815/2012 of the Commission of 13 September

2012, to comply with the obligations foreseen under the VAT Code and complementary legislation.

The taxable persons not established in the Community who opt for the scheme in the national territory, as well as those who, being established in other Member States, there opt for the scheme are, in accordance with paragraph 3 of Article 15, exempted from the obligations foreseen in the VAT Code.

It follows that, under the scope of mini one-stop shop, in addition to the obligations of the scheme, they are only obliged to fulfill the legal provisions of the VAT Code and complementary legislation, the taxable persons with headquarters or permanent establishment in the national territory.

## **11. Obligations under the special scheme**

Apart from the registration' obligation, the taxable persons who choose the special scheme are still required to:

- Declare, by electronic means, the change and the cessation of his activity covered by the special scheme;
- Submit, electronically, the VAT return, for each calendar quarter on services covered by the scheme;
- Keep operations records under this special scheme, as appropriate to the assessment and tax supervision.

### **11.1. VAT Return (Mini One Stop Shop - or MOSS)**

In which regards the obligations to comply by the taxable persons covered by the mini one-stop shop, in both modalities, it is particularly important to submit the VAT return (MOSS) that, pursuant to Article 16 must be electronically submitted until the day 20 of the following month to the quarter in which the operations concern. This term is continuous, not stopping on weekends or holidays. The statement can not be delivered before the end of the quarter to which it relates, except in case of the special scheme termination.

The statement should reflect, for each Member State of consumption, the value of services supplies in the respective tax period, and the rate or applicable taxes and VAT due. In the case of applying any exemption in the Member State of consumption, the exempt services are not included in the VAT return (MOSS).

The statement should also reflect in the case of taxable persons with a permanent establishment in several Member States and that have opted for scheme registration in Portugal, the total value of the services supplies covered by the scheme, made from each Member State in which has a permanent establishment, broken down by Member State of consumption. It must state the identification number for VAT purposes or the tax identification number of each permanent establishment.



In the case of taxable persons registered in extra Union scheme in the national territory, the respective statement should reflect all services provided under the scope of the scheme, including those carried out in the national territory.

On the statement's delivery is generated one unique reference number by which the payment is made of the tax due.

There is also the obligation of statement delivery even in the period in question there have not been made services supplies of telecommunications, broadcasting or television and electronic services covered by the scheme (the statement "zeros").

### **11.2. Breach of the declaration deadline**

If after thirty (30) days following the end of the tax period it has not been sent the VAT return (MOSS), the taxable person is notified to fulfill this obligation. The determination of the consequences of non-delivery or delivery after the deadline, including the penalties, it is the responsibility of the respective Member State of consumption.

Failure to submit the missing declaration within 10 (ten) days from the date of dispatch of the respective notice for three consecutive quarters, is considered repeated failure to comply with the obligations of the scheme, determining the exclusion of it.

The taxable person may, however, submit the missing declaration in the mini one-stop shop within three (3) years from the deadline for its delivery.

### **11.3. Replacement Statement**

The VAT return (MOSS) doesn't foresee the tax deductible mentioning. It doesn't include specific fields for adjustments or tax reporting for the next quarter, nor allows negative values. In this sense, when Portugal is the Member State of consumption (EMC) and situations arise that, given the rules laid down in Articles 78 and following of the VAT Code, determine the tax assessment, either is in favour of the taxable person, or of the State, it should be given a replacement statement to correct the statement initially delivered.

The replacing statement must be sent within three (3) years as from the delivery of the initial statement, although though the taxable person has ceased to be registered under the scheme.

If Portugal is the Member State of identification (EMI), any corrections must comply with the legal provisions in force in the respective Member State of consumption (EMC).

## **12. Payment**

### **12.1. On time**

The tax payment is to be made in a lump sum in euros, in accordance with Article 14, on delivery of VAT return (MOSS) or at the latest, by the deadline for submitting it and must comply just to the declaration submitted.

The payment is made by transfer to an account specified by the IGCP, E.P.E, based on the unique reference number generated on the statement delivery.

The AT proceeds to the tax distribution for each Member State of Consumption (EMC), according to the particulars of the VAT return (MOSS).

### **12.2. Out of time**

If the taxable person fails to pay the tax due, he receives a notice to make the tax settlement. It is noted that, as with the failure to submit the VAT return (MOSS), if the taxable person receives a notice for non-payment during three (3) consecutive quarters and he does not pay the full outstanding tax, he is considered in repeated non-compliance, which determines its exclusion from the scheme.

However, there is no place to exclusion if the amount of debt in tax is less than 100 euros per quarter.

The determination of penalties, interest or any other charges for the payment of tax after the deadline are the responsibility of each Member State of Consumption (EMC).

### **12.3. Overpayment**

If the amount paid exceeds the tax amount that is due, either an incorrect settlement or payment, or in consequence from the resulting correction of a VAT return (MOSS) replacement delivery, the excess delivered tax must be refunded by the Member State of identification (EMI), if it has not yet proceeded to the tax distribution to the EMC.

If, however, this distribution has already been made, the Member State of consumption (EMC) in question is up to proceeding to the tax refund in plus that has been delivered in accordance with its internal procedures.

Being Portugal the Member State of consumption (EMC), the excess delivered tax refund is transferred to the bank account specified by the taxable person when registering in the special scheme.

See attached Table VI on the refunds.

## **13. Accounting records**

In addition to the obligations above mentioned, the taxable persons registered in any kind of the special scheme shall keep records and necessary information for calculating the tax for ten (10) years, and shall render them available electronically at the request of AT or any Member State of Consumption.

Taxable persons who are registered in another Member State and supplying services to non-taxable persons, resident or established in the national territory shall render available electronically at the request of AT, the records of such transactions.

## **VII - The right to a deduction or refund**

**14.** As stated in paragraph 11.3, the taxable persons may not deduct the tax that they bear for the services supplies of telecommunications, broadcasting or television and electronic services in the VAT return (MOSS).

The right may be exercised in accordance with the following paragraphs.

### **15. Taxable persons established in the national territory**

The tax deduction borne in the national territory by taxable persons established here for the provision of services covered by the scheme can be made in the periodic declaration foreseen under Article 41 of the VAT Code, along with the remaining tax deductible for the internal operations.

The tax refund borne in each Member State of consumption (EMC) can be requested under the terms of the VAT refund scheme for taxable persons not established in the Member State of refund, approved by Decree-Law No. 186/2009 of 12 August. Note that the tax paid under these conditions it is not in the national territory and therefore can not be included in the periodic declaration referred to in the VAT Code.

### **16. Taxable persons established in the Community**

Taxable persons established in other Member States, using a similar scheme and that in the national territory bear tax with a view to carrying out the services supplies covered by the scheme may request the refund under the terms of the refund scheme foreseen under the Decree-Law No. 186/2009 of 12 August.

### **17. Taxable persons not established in the Community**

Taxable persons without seat or permanent establishment in the Community, who opt for the scheme and are registered for this purpose in the national territory, can not exercise the right to deduct tax that they bear here to carry out the services supplies covered by the scheme, may however, ask the respective reimbursement in accordance with articles 18 to 20 of the VAT refund scheme provided for in Decree-Law no 186/2009 of 12 August.

Note that, in the particular circumstances, are not applicable, nor the requirement to appoint a tax representative or the rules of reciprocity, required in other cases provided for in the repayment scheme.

See attached Table VII summarizing the recovery modes of the tax borne.

## **VIII - Applicable law**

**18.** In everything it does not appear contrary to the provisions of this special scheme, the Implementing Regulation (EU) No 282/2011, of the Council of 15 March 2011, and the Implementing Regulation (EU) No .º 815/2012, of the Commission of September 13, 2012, the general discipline of the VAT Code is applicable.

In default of the provisions of these Regulations, the General Tax Law, the Code of Procedure and Tax Procedure and the General Taxation Infringements Law, are still applicable to taxable persons registered in other Member States scheme, when undertaking operations in national territory.

19. The law and the instructions or guidelines on the scheme, published either by the tax management area - VAT, or by the Community institutions, can be found on the website of AT through the Portal of Finance ([www.portaldasfinancas.gov.pt](http://www.portaldasfinancas.gov.pt)) selecting, on the home page, the item "Mini One Stop Shop - MOSS".

## **IX - Guarantees**

20. To the taxable persons registered under the special scheme in the national territory generally apply the provisions here in force concerning rights and guarantees.

## **X - Notifications**

21. Notifications addressed to non-established taxable persons in the national territory are carried out electronically, via certified with advanced signature<sup>3</sup>, assuming made on the date of shipment. This measure is justified by the difficulty that represents the application, to these taxable persons, of the general rules of notifications foreseen under Procedure Code and Tax Procedure.

## **XI - Repeal**

22. According to Article 4, paragraph 2 of Decree-Law No. 158/2014, it is repealed the special scheme for non-established taxable persons in the Community, supplying electronic services to non-taxable persons residing therein, published in annex to Decree-Law No. 130/2003 of 28 June.

On December 31, 2014, those taxpayers who are covered by the revoked special scheme pass directly to this special scheme.

## **XII - Entry into force**

23. The special scheme shall enter into force on 1 January 2015. The taxable persons established in the national territory, as well as those who are not established in the Community, supplying telecommunications services, broadcasting or television and electronic services to non-taxable persons, resident or established in any Community Member State wishing to apply the special scheme as from January 1, 2015, may, from now until December 31, 2014, make electronically the registration for the implementation of the scheme in the AT.

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<sup>3</sup> Under the terms foreseen in the System of Electronic Certification of the State - Infra-structure of public keys.

Best regards,

The Deputy Director General

(Miguel Silva Pinto)

## ANNEXES

### Table I

#### Union scheme

Operations covered by the scheme.

<b>Example: Operator registered in the special scheme in Portugal (PT Headquarters), with a permanent establishment in Spain (PS EE) and registration in Germany (DE).</b>			
<b>Services supplied as from</b>	<b>Services localized in:</b>	<b>Application of the scheme</b>	<b>Out of the scheme</b>
<b>Headquarters PT</b>	PT, ES, FR, BE, DE	FR, BE, DE - (of headquarters) - UK, BE (of PE ES)	PT – Periodic Declaration article 41 ES - Internal Declaration ES
<b>PE ES</b>	UK, PT, BE, ES	Operations declared by headquarters	
<b>Registration DE</b>	(1)	(1)	(1)

(1) Not applicable. The mere registration is not relevant to the application of the special scheme.

### Table II

#### Production of effects of Registration

<b>Registration Date</b>	<b>Completion of the 1 installment</b>	<b>Application Date of the scheme</b>	<b>Comments:</b>
30/12/2014	01/01/2015	01/01/2015	Application of the general rule.
10/03/2015	25/02/2015	25/02/2015	Records made until 10th of the following month
15/03/2015	12/03/2015	12/03/2015	
15/03/2015	It does not indicate	01/04/2015	General rule. The above operations are excluded.
10/03/2015	15/01/2015	01/04/2015	Records made after 10th of the following month. It applies general rule. The above operations are excluded.
25/04/2015	15/03/2015	01/07/2015	

**Table III**

**Mandatory termination in Scheme (Articles 360 and 369-C of the VAT Directive)**

<b>Reason</b>	<b>Term of the tax return presentation(1)</b>	<b>Production of effects</b>	<b>Reg. Implementation (EU) 282/2011</b>
<b>Cessation of the taxable person</b>	Until the 10th day of the month following the termination	Date of termination	Art° 57-H, paragraph 1
<b>Cessation of the activity covered by the scheme</b>			
<b>Activity change covered by the scheme, not complying with the conditions to use it</b>	Until the 10th day of the month following the change	Date of change	Art° 57-H, paragraph 1
<b>Change of the Member State identification (EMI)</b>	Until the 10th day of the month following the change of establishment	Date of the registered office change or of The PE	Art° 57-F; and Article 57-H, paragraph 2

(1) It obeys to the model approved by Council Implementing Regulation (EU) No 815/2012 of 13 September 2012 of the Commission.

**Table IV**

**Voluntary Termination (Article 360 and 369-C of the VAT Directive)**

<b>Reason</b>	<b>Deadline for submission</b>	<b>Production of effects</b>	<b>Reg. Implementation (EU) 282/2011</b>	<b>Comments</b>
<b>No longer wishes to implement the scheme</b>	At least 15 before the end of quarter	1 day of the following quarter	Art° 57°-G	It is prevented from using the scheme for 2 calendar quarters

Table V

Exclusion (unofficial) (Articles 363 and 369-E of the VAT Directive)

Reason	Effective date	Reg. Implementation (EU) 282/2011	Comments
<b>Fails to provide such services</b>	1st day of the calendar quarter to the day on which the decision was communicated to the taxable person	Art° 58.°	-
<b>Presumption that the activity ceased</b>	1st day of the following calendar quarter to the day that decision was communicated to the taxable person	Art° 58.°; and Art° 58.° - A	-
<b>Fails to meet conditions</b>	1 day of the calendar quarter to the day that decision was communicated to the taxable person	Art° 58.°	-
Reason			
Reason	Effective date	Reg. Implementation (EU) 282/2011	Comments
<b>By repeated failure to comply with the rules:</b>		Art° 58; Article 58-B, 1	
By declarative default	After warnings for 3 calendar quarters followed by failure to present tax return on time, when each one of them hasn't been presented within 10 days term after the notice	Art° 58-B, 2, a); Article 60.° - A	It is excluded from the scheme in any Member State for the eighth consecutive calendar quarters following the calendar quarter in which exclusion occurred
No or inadequate payment	After warnings for 3 calendar	Art° 58-B, 2 b); Article 63.° - A	



	quarters followed by failure to fully pay the tax within 10 days of the notice, unless the remaining missing is less than 100 euros per quarter			
For lack of records	A month after subsequent notice of EMI, following the initial request of EMI or of EMC		Art° 58-B, 2, c)	
Fraudulent act (detected by EMI or informed by another MS)			Art° 58-B	

**Table VI**

**Refunds**

	<b>Example</b>	<b>Situation</b>	<b>Obligation of EMI (PT)</b>	<b>Obligation of EMC</b>	<b>Reg. 282/2011</b>
<b>1</b>	<b>Taxable person overpays tax on the statement delivery</b>	-	Refund of the excess amount	-	Art 63 paragraph 1
<b>2</b>	<b>Taxable person corrects statement and clears credit</b>	Tax paid previously not yet distributed by EMC -	Refund of excess amount	-	Art 63 paragraph 1
		Tax paid previously already distributed by EMC	-	Repayment of surplus value	Art 63 paragraph 2
		Tax paid previously already distributed by EMC	Payments regarding periods up to end of 2018. Refund in proportion to the amount received by each State		Art 63 paragraph 3

**Table VII**

**Deduction / Refund**

	<b>Taxable Person</b>	<b>Deduction</b>	<b>In EMI (PT)</b>	<b>In the EMC</b>	<b>Directive VAT</b>
<b>1</b>	<b>Established and registered in MOSS in PT. Pays tax in the EU in purchases of goods and services for the realization of this activity</b>	The VAT paid under the scheme scope can not be deducted in the VAT return MOSS	Deduces the tax paid in PT in the periodic return of art. 41 of CIVA	Claims the <b>reimbursement</b> of the tax paid on the respective territory, under Directive 2008/9 / EC	Artº 369-J
<b>2</b>	<b>Established outside the EU and registered in MOSS in PT. Supports tax in the EU in purchases of goods and services for the realization of this activity</b>			Claims the <b>reimbursement</b> of the tax paid on the respective territory, under Directive 86/560 / EEC (13th Directive)	Artº 368