

Annex 3 – The mini One Stop Shop return Details.

| Part 1: General information | | | |
|--|---|--|--|
| Column A | Column B | | Column C |
| Box number | The non-Union scheme | | The Union scheme |
| Unique reference number¹⁶: | | | |
| 1 | Individual VAT identification number allocated by the Member State of identification, in accordance with Article 362 of Directive 2006/112/EC | | Individual VAT identification number allocated by the Member State of identification, in accordance with Article 369d of Directive 2006/112/EC, including country code |
| 2 | VAT period ¹⁷ | | VAT period ¹⁸ |
| 2a | Start date and end date of period ¹⁹ | | Start date and end date of period ²⁰ |
| 3 | Currency | | Currency |
| Part 2: For each Member State of consumption in which VAT is due²¹ | | | |
| | | | 2a) Supplies carried out from the place of business or fixed establishment in the Member State of identification |
| 4.1 | Country code of the Member State of consumption | | Country code of the Member State of consumption |
| 5.1 | Standard VAT rate in the Member State of consumption | | Standard VAT rate in the Member State of consumption |
| 6.1 | Reduced VAT rate in the Member | | Reduced VAT rate in the Member |

¹⁶ Unique reference number as allocated by the Member State of identification shall consist of country code of Member State of identification/VAT number/period – i.e. GB/xxxxxxxx/Q1.yy + add timestamp for each version. The number shall be attributed by the Member State of identification before transmission of the return to the other Member States concerned.

¹⁷ Relates to calendar quarters: Q1.yyyy –Q2.yyyy –Q3.yyyy Q4.yyyy

¹⁸ Relates to calendar quarters: Q1.yyyy –Q2.yyyy –Q3.yyyy Q4.yyyy

¹⁹ To be completed only in cases where the taxable person submits more than one VAT return for the same quarter. Relates to calendar days: dd.mm.yyyy – dd.mm.yyyy.

²⁰ To be completed only in cases where the taxable person submits more than one VAT return for the same quarter. Relates to calendar days: dd.mm.yyyy – dd.mm.yyyy.

²¹ Where there is more than one Member State of consumption (or if in a single Member State of consumption there has been a VAT rate change in the middle of a quarter), use box 4.2, 5.2, 6.2 etc.

| | State of consumption | | State of consumption |
|------|---------------------------------|--|--|
| 7.1 | Taxable amount at standard rate | | Taxable amount at standard rate |
| 8.1 | VAT amount at standard rate | | VAT amount at standard rate |
| 9.1 | Taxable amount at reduced rate | | Taxable amount at reduced rate |
| 10.1 | VAT amount at reduced rate | | VAT amount at reduced rate |
| 11.1 | Total VAT amount payable | | Total VAT amount payable for supplies of services carried out from the place of business or fixed establishment in the Member State of identification |
| | | | 2b) Supplies carried out from fixed establishments not in Member State of identification²² |
| 12.1 | | | Country code of the Member State of consumption |
| 13.1 | | | Standard VAT rate in the Member State of consumption |
| 14.1 | | | Reduced VAT rate in the Member State of consumption |
| 15.1 | | | Individual VAT identification number, or if not available tax reference number, allocated by the Member State of fixed establishment, including country code |
| 16.1 | | | Taxable amount at the standard rate |
| 17.1 | | | VAT amount payable at the standard rate |
| 18.1 | | | Taxable amount at the reduced rate |
| 19.1 | | | VAT amount payable at the reduced rate |
| 20.1 | | | Total VAT amount payable for supplies of services carried out from fixed establishment not in Member |

²²

Where there is more than one establishment, use box 12.1.2, 13.1.2 14.1.2 etc.

| | | | |
|------|--|--|--|
| | | | State of identification. |
| | | | 2c) Grand total for the place of business or fixed establishment in the Member State of identification, and all fixed establishments in all other Member States |
| 21.1 | | | Total VAT amount payable by all establishments (Box 11.1 + Box 11.2... + Box 20.1 + Box 20.2...) |