

**Question for written answer P-010208/2014  
to the Commission**  
Rule 130  
**Syed Kamall (ECR)**

Subject: VAT mini One-Stop Shop

I have been contacted by a number of constituents who run micro-businesses supplying digital products.

My constituents tell me that they are concerned by the new VAT mini One-Stop Shop (MOSS) rules because:

- They simply cannot afford to register for VAT in all 28 EU Member States.
- The 'mini One-Stop Shop' scheme, aimed at cutting administration costs, hurts them financially as it does not have a VAT threshold.
- They cannot be certain of a buyer's location, especially if the buyer is travelling between countries, and so they are concerned that they will be subject to an 'unlimited fine' if they make an error when determining the buyer's location.

My constituents are concerned that the above will force them to stop selling to customers in the EU.

1. Why are digital micro-businesses being treated in the same way as large digital businesses, at which, in my constituents' understanding, this law is aimed?
2. Why are digital micro-businesses being treated differently to non-digital micro-businesses?
3. How does the Commission intend to ensure that digital micro-enterprises and start-ups are not deterred or put out of business due to these new VAT laws?