OSS System
(One Stop Shop)

Guide for Completing & Submitting a Declaration(*)

* In accordance with Directives (EE) 2017/2455 and (EE) 2019/1995 of the Council.

Login to the OSS System
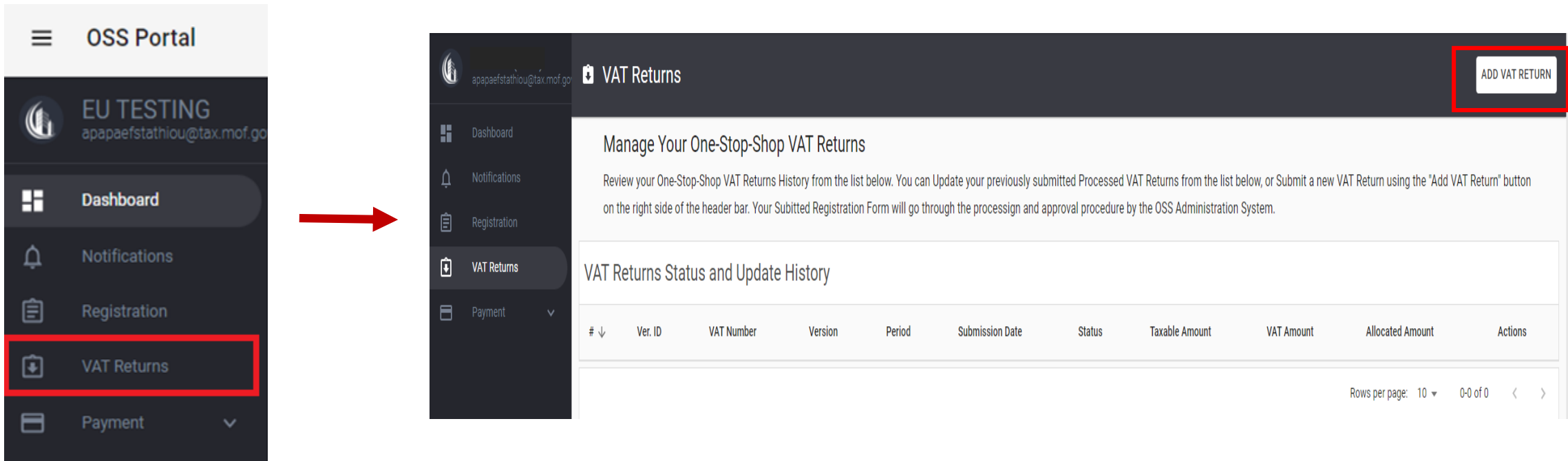
- To access the OSS platform, please follow the link below:

  https://tax-oss.mof.gov.cy/login

- Enter your credentials to log in.

- If you have forgotten your credentials, choose from the initial page the link Forgot Password to get new ones.

Creating an OSS Declaration

Select **«VAT Returns»** and then click **«ADD VAT RETURN»** at the top right of the screen.

Add VAT Return

Scheme Type *
EU Scheme

VAT Number *
XXXXXXXXX

Period *

Year *

If your VAT Return involves part of the period, fill the Start/End Date fields (e.g. if you changed identification country or you switched Scheme during this period).

Start Date

End Date

ADD VAT RETURN

The first two lines (Scheme Type και VAT Number) appear pre-filled.

Enter in the third line («Period») the Tax Period for which you want to submit a Declaration and in the fourth line («Year») the year to which the Declaration corresponds.

If you are submitting a Declaration for a part and not for the whole period, fill in the Start Date/End Date fields (e.g. due to start/cease of activities, if you have changed Member State of Identification or have changed the Scheme during this period).

Then select ADD VAT RETURN.

- In the VAT Returns Status and Update History there are the options **EDIT** and **VIEW**

- **EDIT** provides the option to complete and submit the Declaration. Please note that you can save the Declaration temporarily and continue the submission process at a later stage.

- **VIEW** is only used to view the Declaration at any time.

Filling of Declaration

By choosing EDIT the following screen **«Review VAT Return Form»** appears.

The categories **«Identification Details»** and **«VAT Return Period Details»** are pre-filled.

To insert new entries for **«Supplies from Member State of Identification»** and/or **«Supplies from Fixed Establishments»** (whatever is applicable) select **«ADD SUPPLY».**

ATTENTION: Select **«ADD SUPPLY»** as many times as necessary in order to record separately
(a) Sales of Goods to each country, per VAT Rate
(b) Provision of Services to each country, per VAT Rate.

Supplies from Member State of Identification

By selecting [+ ADD SUPPLY] the following table appears and you have to fill in the following information:

Add Supply ✕

VAT Number (MSID) *
XXXXXXXXX

Type of Supply * ⬅

Consumer Country * ⬅

VAT Rate/Type * ⬅

Taxable Amount (€) * ⬅   Cents *

ADD SUPPLY ⬅

Type of Supply: State whether the sales relate to Goods or Services.

Consumer Country: Select the country of Consumption.

VAT Rate/Type: Select the VAT Rate for this entry.

Taxable Amount (€): Enter the Total Value of Sales (NOT the amount of VAT).

After filling in the fields, select «ADD SUPPLY» for each entry.

The entries are displayed grouped as shown in the example table below:

#	Type of Supply	Consumer MS	VAT Rate	VAT Rate Type	Taxable Amount	VAT Amount	Actions
1326	GOODS	Italy	6.00%	Reduced VAT Rate	€2,000.00	€120.00	🗑
1327	GOODS	Italy	21.00%	Standard VAT Rate	€5,000.00	€1,050.00	🗑
1329	SERVICES	Italy	21.00%	Standard VAT Rate	€4,000.00	€840.00	🗑
0	SERVICES	Italy	6.00%	Reduced VAT Rate	€1,000.00	€60.00	🗑
0	GOODS	Germany	19.00%	Standard VAT Rate	€2,000.54	€380.10	🗑
0	SERVICES	Denmark	25.00%	Standard VAT Rate	€365.85	€91.46	🗑

Supplies from Member State of Identification

+ ADD SUPPLY

Total VAT Amount Payable for **Services** supplied from the Member State of Identification (€): 991.46

Total VAT Amount Payable for **Goods** supplied from the Member State of Identification (€): 1,550.10

To delete an incorrect entry, select the icon 🗑 on the right.

Supplies from Fixed Establishments

Add Supply ✕

Fixed Establishment *
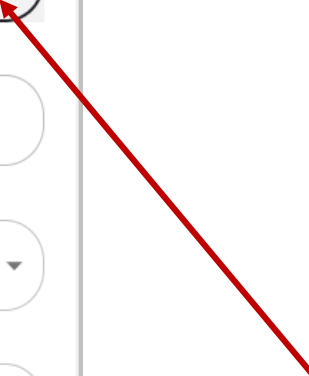[▾]

VAT Number (MSEST) *
XXXXXXXXX

Type of Supply * ▾

Consumer Country * ▾

VAT Rate/Type * ▾

Taxable Amount (€) *   Cents *

ADD SUPPLY

If there is an obligation to declare supplies from other Fixed Establishments you have to follow the same procedure for «Supplies from Fixed Establishment» (as in «Supplies from Member State of Identification»).

The only difference is that firstly you must select the Member State in which the business has its Fixed Establishment.

Correction of Declarations already submitted (within 3 years)

To correct a Declaration that has already been submitted, in the category «Corrections to VAT Returns» select **«ADD CORRECTION».** This can be done in any next period declaration within 3 years.

Vat Return Period: Select the period (quarter/month) that needs correction.

Year: Select the year to which the correction corresponds.

MS Consumption: Select the country of Consumption.

Vat Amount of Correction (€): Enter the VAT amount for the difference between the declared amount and the actual VAT amount (positive/negative).

After filling the fields, select «ADD CORRECTION» for any correction.

Temporary Save

➢To temporarily save the Declaration, select «SAVE TEMPORARY» at the top right of the screen. Attention!! The Declaration that is still in Temporary submission does not count as submitted! You have to final submit it.
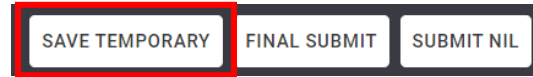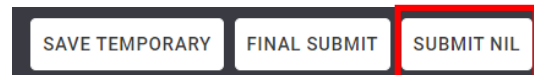

Final Submission

➢To submit the Declaration permanently, select «FINAL SUBMIT» at the top right of the screen.
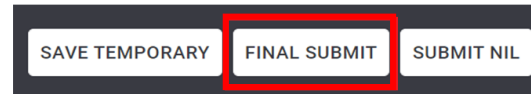
➢In case you submit a Zero Declaration, select "**SUBMIT NIL**"

VAT Payment

To proceed with the payment, (after the Final Submission of the return), you will receive an email (as shown below) in the email address that you have declared during your registration in the OSS system, with which you will be informed about:
(a)Payment Reference Number
(b) The total amount of VAT due
(c) The payment deadline and
(d) The accounts details for payment (IBAN, Swift/BIC, Beneficiary)

The VAT Return was submitted with reference number **CY/CYXXXXXXXXX/XX.XXXX** version **XXXX-XX-XX 00:00:00**

The total amount you have to pay is **EUR 0.00**
You must make the payment no later than **XX/XX/XXXX**

Please make the payment to our account:
IBAN – **CY000000000000000000000000000**
BIC - **BIC_EU**
Beneficiary Name - **TEST_ACC_HOLD_EU**, mentioning the above VAT Return reference.

REMINDER:
Proceed with the payment within the set deadline.

VAT Tax Return and data in the Declaration of OSS

➢ When completing the VAT Tax Return (TD 1004), you should not include the VAT amounts you have entered in the OSS Declaration.

➢ In the VAT Tax Return you should only include the value of sales for which VAT owed has been declared in the other Member States through the OSS system, and in particular thus amount should be included in boxes 6 and 10 (Sales excluding VAT).