



REPUBLIC OF CYPRUS



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

Use your OSS Account to login

Username *

Password *

Remember Me [Forgot Password](#)

LOGIN

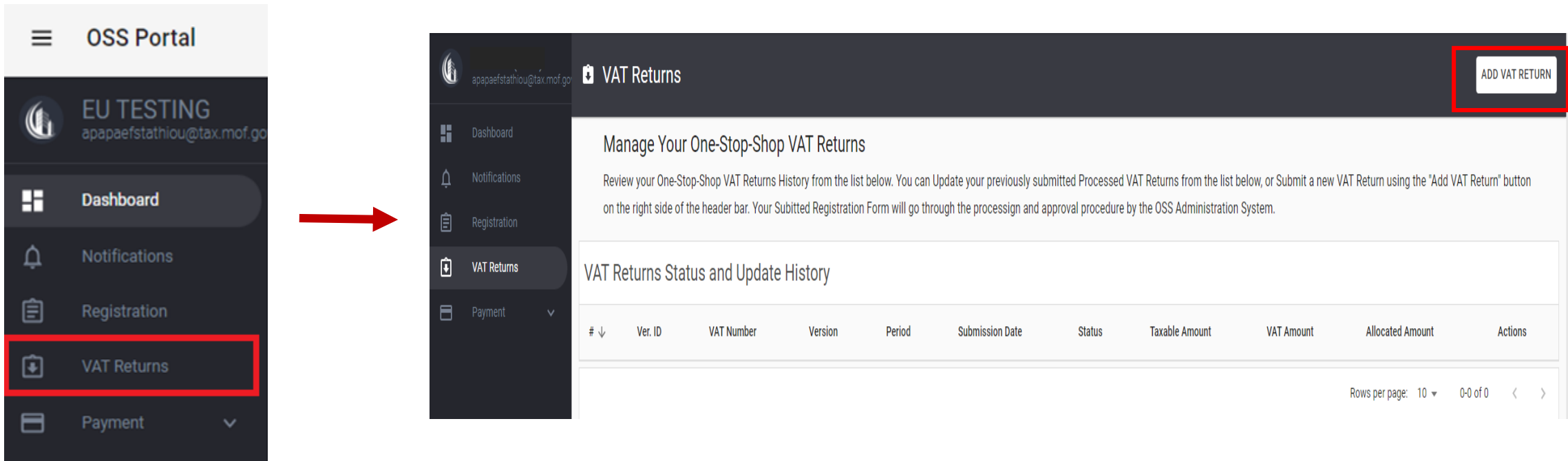
Don't have an account? [Sign Up](#)

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- 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.



The image shows two screenshots of the OSS Portal interface. The left screenshot shows the main navigation menu with the 'VAT Returns' option highlighted by a red box. A red arrow points from this menu item to the right screenshot. The right screenshot shows the 'VAT Returns' page, which includes a header bar with the 'ADD VAT RETURN' button highlighted by a red box. Below the header, there is a section titled 'Manage Your One-Stop-Shop VAT Returns' with a descriptive paragraph. Underneath, there is a table titled 'VAT Returns Status and Update History' with columns for '#', 'Ver. ID', 'VAT Number', 'Version', 'Period', 'Submission Date', 'Status', 'Taxable Amount', 'VAT Amount', 'Allocated Amount', and 'Actions'. The table is currently empty. At the bottom right of the table, there is a pagination control showing 'Rows per page: 10' and '0-0 of 0'.

OSS Portal

EU TESTING
apapaefstathiou@tax.mof.go

Dashboard

Notifications

Registration

VAT Returns

Payment

apapaefstathiou@tax.mof.go

VAT Returns

ADD VAT RETURN

Manage Your One-Stop-Shop VAT Returns

Review your One-Stop-Shop VAT Returns History from the list below. You can Update your previously submitted Processed VAT Returns from the list below, or Submit a new VAT Return using the "Add VAT Return" button on the right side of the header bar. Your Subitted Registration Form will go through the processign and approval procedure by the OSS Administration System.

VAT Returns Status and Update History


# ↓	Ver. ID	VAT Number	Version	Period	Submission Date	Status	Taxable Amount	VAT Amount	Allocated Amount	Actions
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Rows per page: 10 0-0 of 0

Add VAT Return ×


Scheme Type *
EU Scheme


VAT Number *
XXXXXXXXXX


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.

The screenshot shows a web application interface for managing VAT Returns. The header includes 'EU TESTING' and 'VAT Returns' with an 'ADD VAT RETURN' button. The main content area is titled 'Manage Your One-Stop-Shop VAT Returns' and contains a table of return history.

#	Ver. ID	VAT Number	Version	Period	Submission Date	Status	Taxable Amount	VAT Amount	Allocated Amount	Actions
1139	1138	XXXXXXXXXX	20/09/2021 08:23	2021 - Q1 (Jan-Mar)	20/09/2021	Temporary/New	€ 0.00	€ 0.00	€ 0.00	EDIT VIEW

At the bottom right of the table, there is a pagination control showing 'Rows per page: 10' and '1-1 of 1'.

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.

The screenshot displays the 'Review VAT Return Form' interface. The header includes 'EU TESTING' and 'VAT Return Details' with navigation buttons: 'SAVE TEMPORARY', 'FINAL SUBMIT', and 'SUBMIT NIL'. The main content area is titled 'Review VAT Return Form' and contains a descriptive paragraph. Below this, there are two sections: 'Identification Details' and 'VAT Return Period Details'. The 'Identification Details' section contains fields for 'VAT Number' (XXXXXXXX), 'Company Name' (XXXXXXXX), 'VAT Return ID' (1139), 'VAT Return Version ID' (1138), and 'VAT Return Reference' (CY/CY /Q1 2021). The 'VAT Return Period Details' section contains fields for 'VAT Return Period' (Q1 (Jan-Mar)), 'VAT Return Submission Date' (20/09/2021), and two 'Start Date' fields with calendar icons.

EU TESTING
spoc@fat@rou@tax.mof.gov

← VAT Return Details

SAVE TEMPORARY FINAL SUBMIT SUBMIT NIL

Review VAT Return Form

You can review the selected VAT Return Details below. Using the form below and the available action buttons on the right section of the Header Title Bar, you can complete any missing required details, you can make any necessary Updates and you can Submit the VAT Return Form accordingly for Processing by the Tax Administration.

Identification Details

VAT Number * XXXXXXXXXXXX

Company Name * XXXXXXXXXXXX

VAT Return ID * 1139

VAT Return Version ID * 1138

VAT Return Reference * CY/CY /Q1 2021

VAT Return Period Details

VAT Return Period * Q1 (Jan-Mar)

VAT Return Submission Date * 20/09/2021

Start Date [Calendar Icon]

Start Date [Calendar Icon]

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.

The screenshot displays the EU TESTING VAT return interface. On the left is a dark sidebar with navigation options: Dashboard, Notifications, Registration, VAT Returns, and Payment. The main content area is divided into several sections:

- Supplies from Member State of Identification:** This section features a table with columns: #, Type of Supply, Consumer MS, VAT Rate, VAT Rate Type, Taxable Amount, VAT Amount, and Actions. Below the table are two summary rows: "Total VAT Amount Payable for Services supplied from the Member State of Identification (€): 0.00" and "Total VAT Amount Payable for Goods supplied from the Member State of Identification (€): 0.00". A red box highlights the "+ ADD SUPPLY" button in the top right corner, with a red arrow pointing to it.
- Supplies from Fixed Establishments:** This section features a table with columns: #, Fixed Establishment, Type of Supply, Consumer MS, VAT Rate, VAT Rate Type, Taxable Amount, VAT Amount, and Actions. Below the table are two summary rows: "Total VAT Amount Payable for Services supplied from Fixed Establishments (€): 0.00" and "Total VAT Amount Payable for Goods supplied from Fixed Establishments (€): 0.00". A red box highlights the "+ ADD SUPPLY" button in the top right corner, with a red arrow pointing to it.
- VAT Amount (Total from all Supplies):** A yellow bar highlights the summary row: "Total VAT Amount Payable for Services and Goods to all Member States of Consumption (€): 0.00".
- Corrections to VAT Returns (up to 3 Years back):** This section features a table with columns: #, VAT Return ID, Period, Consumer MS, Correction Amount, and Actions. A red box highlights the "+ ADD CORRECTION" button in the top right corner.

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) *

Type of Supply *

Consumer Country *

VAT Rate/Type *

Taxable Amount (€) *

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:

Supplies from Member State of Identification

+ ADD SUPPLY

#	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	

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

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

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

Supplies from Fixed Establishments

Add Supply ×

Fixed Establishment *

VAT Number (MSEST) *

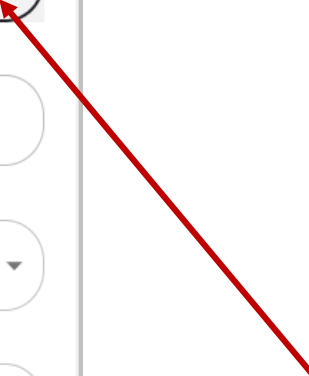
Type of Supply *

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.

Corrections to VAT Returns (up to 3 Years back)

+ ADD CORRECTION

#	VAT Return ID	Period	Consumer MS	Correction Amount	Actions
---	---------------	--------	-------------	-------------------	---------

Add Correction

×

Vat Return Period *



▼

Year *



▼

MS Consumption *



▼

Vat Amount Of Correction (€) *



Cents *

ADD CORRECTION

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

Year: Select the year to which the correction corresponds.

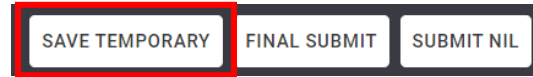
MS Consumption: Select the country of Consumption.

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.

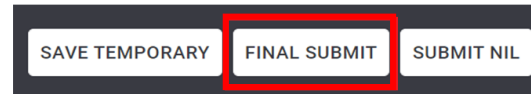
Temporary Save

- 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.

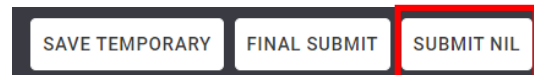


Final Submission

- 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/CYXXXXXXXXXX/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 – **CY00000000000000000000000000000000**
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

ΚΥΠΡΙΑΚΗ ΔΗΜΟΚΡΑΤΙΑ
ΥΠΟΥΡΓΕΙΟ ΟΙΚΟΝΟΜΙΚΩΝ

ΤΜΗΜΑ ΦΟΡΟΛΟΓΙΑΣ
TAX DEPARTMENT

ΦΟΡΟΛΟΓΙΚΗ ΔΗΛΩΣΗ

Για την περίοδο από μέχρι

Αριθμός Εγγράφης Φ.Π.Α.:
Ημερομηνία εκτύπωσης:

Αυτή η δήλωση πρέπει να υποβληθεί συμπληρωμένη στον Έφορο Φορολογίας μέχρι την , διαφορετικά θα σας επιβληθεί χρηματική επίθροιση. Μέχρι την ημερομηνία αυτήν πρέπει να καταβληθεί ολόσ ο καταβλητέος Φ.Π.Α., διαφορετικά θα σας επιβληθεί πρόσθετος φόρος ίσος προς το δέκα τοις εκατόν (10%) του καταβλητέου Φ.Π.Α.

Αφού δηλώσετε τις αξίες στο πάνω μέρος του εντύπου συμπληρώστε όλα τα τετράγωνα με μωρο ή μηλέ μολι και αναγράψτε "όσοι" όπου χρειάζεται. Μη βάζετε μηδέν, κα μην αφήνετε οποιονδήποτε τετράγωνο κενό. Αν δεν υπάρχουν κεί, συμπληρώστε "00" στη στήλη των cent. Μην καταγράφετε περισσότερα από ένα ποσό σε κάθε τετράγωνο.

Για επίσημη χρήση	Φ.Π.Α. αναφέρεται στην περίοδο από τον εαρινό	1	ευρώ	cent
	Φ.Π.Α. αναφέρεται στην περίοδο από σποκτρών από όλα Κράτη μέλη	2		
	Συνολικό αναφερόμενο Φ.Π.Α. (το άθροισμα των τετράγωνων 1 και 2)	3		
	Φ.Π.Α. που αφορούν στην περίοδο από εαρινό και άλλων εαρινών (παρακαταβληθέντων και των σποκτρών από όλα Κράτη μέλη)	4		
	Φ.Π.Α. αποσπλιητός ή παρτεριστός (Διαφορά μεταξύ τετράγωνων 3 και 4)	5		
	Ολική αξία εαρινών (γραμς Φ.Π.Α.) (επαρτερισθέντων του ποσού των τετράγωνων 6Α-6Β, 9 και 11)	6		00
	Ολική αξία εαρινών (γραμς Φ.Π.Α.) (επαρτερισθέντων του ποσού των τετράγωνων 11Α-11Β)	7		00
	Ολική αξία όλων των παραδόμενων αγαθών και ανεξιδέμενων υπηρεσιών (γραμς Φ.Π.Α.) προς όλα Κράτη μέλη.	8Α		00
	Ολική αξία παρτεριστών υπηρεσιών σε μ.π.π. σε όλα Κράτη μέλη.	8Β		00
	Ολική αξία εαρινών που σφαιρόνεται με οστέκωση 0% (άλλων από αυτών που παρακβήθονται στο τετράγωνο 8Α)	9		00
	Ολική αξία πωλήσεων εντός αντακμάνου με δικαίωρ άπαισης του π.π. που παρουν. (άλλων από αυτών που παρακβήθονται στο τετράγωνο 8Β)	10		00
	Ολική αξία όλων των σποκτρών αγαθών και ανεξιδέμενων υπηρεσιών (γραμς Φ.Π.Α.) από όλα Κράτη μέλη.	11Α		00
	Ολική αξία υπηρεσιών που λαμβάνονται από μ.π.π. από όλα Κράτη μέλη.	11Β		00

ΤΗΛΕΦΩΝΑ ΕΠΙΚΟΙΝΩΝΙΑΣ
Λευκωσία : 22404615
Λεμεσός : 25848888
Λάρνακα : 24801190
Πάφος : 26804310
Αμμόχωστος : 23811313

ΔΗΛΩΣΗ Δηλώνω ότι τα στοιχεία που περιέχονται στο έντυπο αυτό είναι πλήρη και αληθή.
Ονοματεπώνυμο υπογράφοντος:
Ιδιότητα του υπογράφοντος: (Αυτοτελής εργαζόμενος / αντέταρος / δαυθεντής / εξουσιοδοτημένο πρόσωπο - διαγράψτε ό,τι δεν εφαρμόζεται).
Υπογραφή: Ημερομηνία:

ΑΠΟΔΕΙΞΗ ΠΛΗΡΩΜΗΣ

Πληρωτέο ποσό (ολογράφως): ευρώ cent

Για επίσημη χρήση

Ημερομηνία πληρωμής:

Κωδικός Φ.Π.Α.:

Κωδικός αριθμός:

Αριθμός λογαριασμού Φ.Π.Α.:

Σφραγίδα Τραπεζας:

Το έντυπο αυτό να υποβληθεί στον Έφορο Φορολογίας. **ΦΝΤΥΠΟ Τ φ 1004**

➤ 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 this amount should be included in boxes 6 and 10 (Sales excluding VAT).