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Value Added Tax

**VAT Expert Group
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VAT EXPERT GROUP

VEG N^o 073

Council Directive EU 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods

Article 2, point (30) – Provisions with effect from 1 January 2021

Special scheme for distance sales of goods imported from third territories or third countries (Import scheme)

Need for implementing provisions

1 PURPOSE OF THE DOCUMENT

On 5 December 2017, the Council adopted Council Directive EU 2017/2455¹ amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods.

Article 2, point (30) of this Directive adds a new Section 4 to Chapter 6 of Title XII of the VAT Directive, introducing a new special scheme for distance sales of goods imported from third territories or third countries (Import Scheme) as from 1 January 2021. This is a further extension of the VAT Mini-One-Stop-Shop (MOSS) for telecommunication, broadcasting and electronic services launched on 1 January 2015.

The purpose of this working document is to determine whether or not these provisions:

- require detailed measures to be laid down in the implementing legislation; and
- have an IT impact (both as regards VAT and customs).

For the purpose of this work, the following implementing rules were considered:

- Council Implementing Regulation (EU) No 282/2011 laying down implementing measures for Directive 2006/112/EC on the common system of VAT (hereafter 'VAT IR');
- Commission Implementing Regulation (EU) No 815/2012 laying down detailed rules for the application of Council Regulation (EU) No 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons (hereafter 'COM IR');
- Commission Delegated Regulation (EU) 2015/2446 supplementing the Union Customs Code as regards detailed rules concerning certain provisions of the Union Customs Code (hereafter 'UCC DA' or 'UCC Delegated Act') and Commission Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of the Union Customs Code (hereafter 'UCC IA' or 'UCC Implementing Act')

The extension of the MOSS to distance sales of goods imported from third territories or third countries requires the creating of a new special scheme (the 'Import scheme') having a legislative and IT impact both on VAT and customs.

For VAT, a new module of the OSS will have to be developed mimicking the existing MOSS modules.

For customs, the legislative and IT impact results from the following:

- The abolition of the import VAT exemption for small consignments of a value not exceeding EUR 22 triggering a VAT liability when such goods will be imported into the EU. In addition, under the UCC, a customs declaration at import will become

¹ OJ L 348, 29.12.2017, p. 7.

required as of 2021 for all imported consignments, irrespective of their value or transport method (post or courier, air, sea, road, etc.);

- The requirement to provide the OSS VAT identification number at the latest upon lodging the import declaration² for goods in consignments of a value not exceeding EUR 150. The validity of that VAT identification number has to be checked electronically and in an automatic way by customs as it is the basis for granting an import VAT exemption when VAT is to be declared and paid in a monthly OSS VAT return;
- The requirement for Member States to collect monthly information on the total value of imports of goods for which a valid OSS VAT identification number has been provided in customs declarations on import. This information must be made available per OSS VAT identification number to other Member States.

On 5 December 2017, the Council also adopted Council Regulation (EU) 2017/2454 amending Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of value added tax³. The provisions of this Regulation directly impacting customs are also considered here.

The table in Annex sets out the Commission's view, for discussion for discussion at the VEG meeting of 26 February 2018.

² Article 143(1)(ca) of the VAT Directive introduced by Council Directive EU 2017/2455

³ OJ L 348, 29.12.2017, p. 1.

	VAT Directive (except if indicated otherwise)	Impact on VAT IR?	Impact on COM IR and/or UCC DA and UCC IA?	IT impact (VAT and customs)?
1	<p><i>Article 143(1): import VAT exemption for goods declared under the Import scheme:</i></p> <p>Member States shall exempt the following transactions:</p> <p>(...)</p> <p>(ca) the importation of goods where the VAT is to be declared under the special scheme in Chapter 6, Section 4, of Title XII and where, at the latest upon lodging of the import declaration, the individual VAT identification number for the application of the special scheme of the supplier or of the intermediary acting on his behalf allocated under Article 369q has been provided to the competent customs office in the Member State of importation;</p>	No	<p>Yes</p> <p>The impact on the UCC DA and UCC IA of the requirement to mention the OSS individual VAT identification number at the latest upon lodging the customs declaration at import has already been discussed at the Customs Expert Group Data Integration and Harmonisation (CEG-DIH) in the course of 2017 and beginning 2018. The working document concludes that the Annex B to the UCC DA and to the UCC IA has to be amended for the implementation of the IOSS. The necessary amendments will be implemented when the respective legal acts will be amended the next time.</p>	<p>Yes</p> <p>Impact on customs import systems as described in the previous column.</p>
2	<p><i>New Article 47h of Regulation 904/2010:</i></p> <p>Member States shall, upon importation of goods on which VAT is to be declared under the special scheme provided for in Section 4 of Chapter 6 of Title XII of Directive 2006/112/EC, carry out an electronic verification of the validity of the individual VAT identification number allocated by way of</p>	No	<p>Yes</p> <p>The obligation for customs to verify the validity of the VAT identification number electronically is laid down in Regulation 904/2010. As this obligation impacts the content of the customs declaration at import,</p>	<p>Yes</p> <p>Customs must be provided with the facility to automatically check the validity of the OSS VAT identification number against the database of these numbers when validating a customs declaration at import. In order not to delay the clearance process, this</p>

	VAT Directive (except if indicated otherwise)	Impact on VAT IR?	Impact on COM IR and/or UCC DA and UCC IA?	IT impact (VAT and customs)?
	Article 369q of that Directive and communicated at the latest upon lodging of the import declaration.		changes to the UCC DA and UCC IA will be required, as explained above.	<p>database must offer high availability and rapid response time.</p> <p>If possible, the verification should validate both the value (not exceeding 150 EUR) and the OSS VAT identification number.</p>
3	<p><i>New Article 17(1), point (e) of Regulation 904/2010:</i></p> <p>1. Each Member State shall store in an electronic system the following information:</p> <p>(...)</p> <p>(e) data on the VAT identification numbers referred to Article 369q of Directive 2006/112/EC it has issued and, per VAT identification number issued by any Member State, the total value of the imports of goods exempted under Article 143(1), point (ca), during each month.</p>	No	<p>Yes</p> <p>The principles for the functioning of the database containing the OSS VAT identification numbers should be laid down in the COM IR (see also comments in the next column).</p>	<p>Yes</p> <p>It will have to be discussed if the current setup of the existing VIES database of VAT identification numbers fulfils these conditions (high availability and rapid response time). Currently, this database consists of 28 national databases which can be accessed remotely by other Member States. It should be noted that the availability and response time of some Member States' VIES system would not allow to fulfil the requirements of the import scheme.</p> <p>If such a remote access cannot guarantee the required quick response at any time, an alternative would be to create a database similar to the databases containing the EORI and AEO numbers (for customs purposes)</p>

	VAT Directive (except if indicated otherwise)	Impact on VAT IR?	Impact on COM IR and/or UCC DA and UCC IA?	IT impact (VAT and customs)?
				and the SEED numbers (for excise purposes). Member States send updates to these databases on a daily basis to the central repository hosted by the Commission, which sends the updated database back to Member States every day. A binding SLA (Service Level Agreement) will have to be adopted by the Member States.
4	<p><i>New Article 17(1), point (e) of Regulation 904/2010:</i></p> <p>1. Each Member State shall store in an electronic system the following information:</p> <p>(...)</p> <p>(e) data on the VAT identification numbers referred to Article 369q of Directive 2006/112/EC it has issued and, per VAT identification number issued by any Member State, the total value of the imports of goods exempted under Article 143(1), point (ca), during each month.</p>	No	<p>Yes</p> <p>The COM IR has to lay down the technical details concerning the automatic access of Member States to the total value of relevant imports held by other Member States (application of Article 17(2) of R 904/2010).</p> <p>If it is agreed to use the SURVRecapp¹ application to extract the relevant data from the customs declaration at import, Annex 20-01 of the UCC IA should be completed, adding the</p>	<p>Yes</p> <p>To comply with this obligation, Member States will have to extract the following data from the customs declarations at import in which a valid OSS VAT identification number is declared:</p> <ul style="list-style-type: none"> - the OSS VAT identification number (data element 3/40); - the value of the goods (data element 4/11 (total amount invoiced) for normal import declarations; data element 4/18 (postal value) for imports in postal

¹ SURVRecapp collects from all customs administrations a specified set of data elements for each import declaration according to the provision of the UCC DA. These data are then fed to SURV3 for further processing and preparation of reports. In this case, a new parallel system to SURV3 would have to be created to receive only the extracts needed for tax purposes and provide the required reply to the national tax administrations.

	VAT Directive (except if indicated otherwise)	Impact on VAT IR?	Impact on COM IR and/or UCC DA and UCC IA?	IT impact (VAT and customs)?
			missing data elements (see explanations in the next column).	<p>consignments using the reduced dataset).</p> <p>They will have to globalise the value of the goods imported per OSS VAT identification number on a monthly basis, store this information in a database and to grant other Member States automated access to this database.</p> <p>To extract the data above from the customs declaration at import, the use of the existing application SURVRecapp could be considered. The data currently captured by this application are listed in Annex 21-01 of the UCC IA. It does at present not include the data elements 3/40 and 4/18.</p>
5	<p><i>Article 369l, paragraph (1): scope of the scheme</i></p> <p>"For the purposes of this Section, distance sales of goods imported from third territories or third countries shall only cover goods, except products subject to excise duty, in consignments of an intrinsic value not</p>	<p>Possibly</p> <p>Is there a need to define 'intrinsic value' in the VAT IR? Intrinsic value is the actual value of the product and does not include any other costs such as insurance and freight. The term has been copied from Council Regulation 1186/2009 to ensure consistency</p>	No	<p>Possibly</p> <p>Ideally, customs automated import systems should not allow mentioning an OSS VAT identification number in box 3/40 if the value of the consignment exceeds EUR 150.</p>

	VAT Directive (except if indicated otherwise)	Impact on VAT IR?	Impact on COM IR and/or UCC DA and UCC IA?	IT impact (VAT and customs)?
	exceeding EUR 150."	with its Article 23 providing for an exemption from customs duty for goods of negligible value which is defined as 'goods the intrinsic value of which does not exceed a total of EUR 150 per consignment'.		
6	<p><i>Article 369l, paragraph (2): definitions for the scheme</i></p> <p>For the purposes of this Section, and without prejudice to other Community provisions, the following definitions shall apply:</p> <p>(1) 'taxable person not established within the Community' means a taxable person who has not established his business in the territory of the Community and who has no fixed establishment there;</p> <p>(2) 'intermediary' means a person established in the Community appointed by the taxable person carrying out distance sales of goods imported from third territories or third countries as the person liable for payment of the VAT and to fulfil the obligations laid down in this special scheme in the name and on behalf of the taxable person;</p>	<p>Yes</p> <p>Article 57a:</p> <ul style="list-style-type: none"> - add 57a(2a): Import Scheme - amend 57a(3) to add Import Scheme - add 57a(5): for intermediary in the Import Scheme <p>Update provisions in or add similar provisions as in Articles 57b and 57c to be applicable for the Import scheme</p> <p>*(all imports under the Import Scheme, including to customers in the MSI are however reported in the Import Scheme –</p>	<p>Yes – to introduce new concepts</p> <p>All articles are concerned, as well as Annexes</p> <p>Article 1(2a) to add Import Scheme</p> <p>Modify Article 1(3) to reference also the Import Scheme</p> <p>Article 2-7 to make reference to relevant articles in the Import Scheme, as well as to intermediaries in the Import scheme (currently only for taxable persons)</p>	<p>No</p> <p>But a new module of the OSS will have to be developed mimicking the existing MOSS modules, as explained below.</p>

	VAT Directive (except if indicated otherwise)	Impact on VAT IR?	Impact on COM IR and/or UCC DA and UCC IA?	IT impact (VAT and customs)?
	<p>(3) ‘Member State of identification‘ means the following:</p> <p>(a) where the taxable person is not established in the Community, the Member State in which he chooses to register;</p> <p>(b) where the taxable person has established his business outside the Community but has one or more fixed establishments therein, the Member State with a fixed establishment where the taxable person indicates he will make use of this special scheme;</p> <p>(c) where the taxable person has established his business in a Member State, that Member State;</p> <p>(d) where the intermediary has established his business in a Member State, that Member State;</p> <p>(e) where the intermediary has established his business outside the Community but has one or more fixed establishments therein, the Member State with a fixed establishment where the intermediary indicates he will make use of this special scheme.</p> <p>For the purposes of points (b) and (e), where the taxable person or the intermediary has more</p>	<p>difference from the Union scheme for services and goods)</p> <p><u>Member State of identification</u></p> <p>A new paragraph will have to be added to Article 57f to cover the situation where a taxable person or intermediary no longer fulfils the conditions to be identified for the Import scheme in a Member State.</p>		

	VAT Directive (except if indicated otherwise)	Impact on VAT IR?	Impact on COM IR and/or UCC DA and UCC IA?	IT impact (VAT and customs)?
	<p>than one fixed establishment in the Community he shall be bound by the decision to indicate the Member State of establishment for the calendar year concerned and the two calendar years following;</p> <p>(4) ‘Member State of consumption‘ means the Member State where the dispatch or transport of the goods to the customer ends.</p>			
7	<p><i>Article 369m: who can benefit of the Import Scheme</i></p> <p>1. Member States shall permit the following taxable persons carrying out distance sales of goods imported from third territories or third countries to use this special scheme:</p> <p>(a) any taxable person established in the Community carrying out distance sales of goods imported from third territories or third countries;</p> <p>(b) any taxable person whether or not established in the Community carrying out distance sales of goods imported from third territories or third countries and who is represented by an intermediary established in the Community;</p>	<p>Yes</p> <p>See comments above for Articles 57a, 57b and 57c.</p> <p>No implementing provision would seem to be needed stating that electronic interfaces referred to in Article 14a(1) are allowed to use the Import Scheme. When they are 'deemed supplier', they become a taxable person clearly covered by Article 369m (a) or (b).</p>	<p>Yes</p> <p>See comments above.</p> <p>The COM IR should refer to the agreement on VAT mutual assistance between the EU and NO, once this agreement has entered into force.</p>	<p>Yes</p> <p>See comments above.</p>

	VAT Directive (except if indicated otherwise)	Impact on VAT IR?	Impact on COM IR and/or UCC DA and UCC IA?	IT impact (VAT and customs)?
	<p>(c) any taxable person established in a third country with which the Union has concluded an agreement on mutual assistance similar in scope to Council Directive 2010/24/EU (*2) and Regulation (EU) No 904/2010 and who is carrying out distance sales of goods from that third country.</p> <p>Those taxable persons shall apply this special scheme to all their distance sales of goods imported from third territories or third countries.</p> <p>2. For the purposes of point (b) of paragraph 1, any taxable person cannot appoint more than one intermediary at the same time.</p> <p>3. The Commission shall adopt an implementing act establishing the list of third countries referred to in point (c) of paragraph 1 of this Article. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 5 of Regulation (EU) No 182/2011 and for this purpose the committee shall be the committee established by Article 58 of Regulation (EU) No 904/2010.</p>			

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8	<p><i>Article 369n: VAT chargeability for import scheme</i></p> <p>"For distances sales of goods imported from third territories or third countries on which VAT is declared under this special scheme, the chargeable event shall occur and VAT shall become chargeable at the time of supply. The goods shall be regarded as having been supplied at the time when the payment has been accepted."</p>	No	No	No
9	<p><i>Article 369o – VAT identification number</i></p> <p>The taxable person making use of this special scheme or an intermediary acting on his behalf, shall state to the Member State of identification when he commences or ceases his activity under this special scheme, or changes that activity in such a way that he no longer meets the conditions necessary for use of this special scheme. That information shall be communicated electronically.</p>	<p>Yes</p> <p>- In the 1st subparagraph of Article 57d reference should be made also to the intermediary as the person informing the Member State of identification of the start of the use of the Import scheme.</p> <p>- In the 2nd subparagraph of Article 57d, specifying the date as of which a special scheme applies, the words 'the first supply of services' should be replaced by 'the first supply of goods or services'.</p>	No	<p>Yes</p> <p>National applications and trans-European systems to be adapted following the requirement to register taxable persons and intermediaries for the Import scheme.</p> <p>Furthermore, the number of registrations and VAT returns to be treated will increase. MSs should verify to what extent their current system can support an increase in the number of traders and the related increase in the exchanges of messages between MSs In general, due to the high number of traders, automatization will be needed in MS (if not yet done).</p>

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10	<p><i>Article 369p – registration information</i></p> <p>1. The information which the taxable person not making use of an intermediary must provide to the Member State of identification before he commences the use of this special scheme shall contain the following details:</p> <p>(a) name;</p> <p>(b) postal address;</p> <p>(c) electronic address and websites;</p> <p>(d) VAT identification number or national tax number.</p> <p>2. The information which the intermediary must provide to the Member State of identification before he commences the use of this special scheme on behalf of a taxable person shall contain the following details:</p> <p>(a) name;</p> <p>(b) postal address;</p> <p>(c) electronic address;</p> <p>(d) VAT identification number.</p> <p>3. The information which the intermediary must provide to the Member State of identification in respect of each taxable person which he represents before that taxable person commences the use of this special scheme shall</p>	No	<p>Yes</p> <p>Annex I to be amended to include the registration information to be provided by taxable persons/intermediaries upon registration for the Import scheme</p> <p>For taxable persons similar information as in column C.</p> <p>For intermediaries there should be ways to transmit both own information and information for the persons they represent.</p>	Yes

	VAT Directive (except if indicated otherwise)	Impact on VAT IR?	Impact on COM IR and/or UCC DA and UCC IA?	IT impact (VAT and customs)?
	<p>contain the following details:</p> <p>(a) name;</p> <p>(b) postal address;</p> <p>(c) electronic address and websites;</p> <p>(d) VAT identification number or national tax number;</p> <p>(e) his individual identification number allocated in accordance with Article 369q(3).</p> <p>4. Any taxable person making use of this special scheme or where applicable his intermediary shall notify the Member State of identification of any changes in the information provided.</p>			
11	<p><i>Article 369q – VAT identification:</i></p> <p>1. The Member State of identification shall allocate to the taxable person making use of this special scheme an individual VAT identification number for the application of this special scheme and shall notify him of that number by electronic means.</p> <p>2. The Member State of identification shall allocate to an intermediary an individual identification number and shall notify him of</p>	<p>Yes</p> <p>If deemed necessary, Article 57e could be completed, providing that the allocation of an identification number referred to in article 369q(2) of the VAT Directive is an authorisation to act as intermediary and is not a VAT identification number as such allowing to carry out taxable</p>	<p>Yes</p> <p>The COM IR should define the structure of:</p> <ul style="list-style-type: none"> - the special VAT identification number of the taxable person (whether or not represented by an intermediary); - the individual identification number for the registration of 	<p>Yes</p> <p>New database to be created:</p> <ul style="list-style-type: none"> - containing the special VAT id number of the taxable person (see also row 3); - containing the individual identification number for the registration of intermediaries.

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	<p>that number by electronic means.</p> <p>3. The Member State of identification shall allocate an individual VAT identification number for the application of this special scheme to the intermediary in respect of each taxable person for which he is appointed.</p> <p>4. The VAT identification number allocated under paragraphs 1, 2 and 3 shall be used only for the purposes of this special scheme.</p>	transactions.	intermediaries.	
12	<p><i>Article 369r – deletion from the register</i></p> <p>1. The Member State of identification shall delete the taxable person not making use of an intermediary from the identification register in the following cases:</p> <p>(a) if he notifies the Member State of identification that he no longer carries out distance sales of goods imported from third territories or third countries</p> <p>(b) if it may otherwise be assumed that his taxable activities of distance sales of goods imported from third territories or third countries have ceased;</p> <p>(c) if he no longer meets the conditions necessary for use of this special scheme;</p>	<p>Yes</p> <p>The extension of the scope does not require any fundamental changes to Articles 57g and 57h detailing the obligations of the taxable person in case of cessation or change of activities and Articles 58 to 58c regarding exclusion from a special scheme.</p> <p>However, the reference to services or TBE services in Article 57g, 1st and 2nd subparagraphs and Article 58 to 58c should be updated to cover the Import scheme as well.</p>	<p>Yes</p> <p>Impact on Annex II of the COM IR. Specific exclusion codes should be created for the deletion of taxable persons from the register as well as for the deletion of intermediaries from the register.</p>	<p>Yes</p> <p>As a consequence of the changes explained in the previous column.</p>

	VAT Directive (except if indicated otherwise)	Impact on VAT IR?	Impact on COM IR and/or UCC DA and UCC IA?	IT impact (VAT and customs)?
	<p>(d) if he persistently fails to comply with the rules relating to this special scheme.</p> <p>2. The Member State of identification shall delete the intermediary from the identification register in the following cases:</p> <p>(a) if for a period of two consecutive calendar quarters he has not acted as an intermediary on behalf of a taxable person making use of this special scheme;</p> <p>(b) if he no longer meets the other conditions necessary for acting as an intermediary;</p> <p>(c) if he persistently fails to comply with the rules relating to this special scheme.</p> <p>3. The Member State of identification shall delete the taxable person represented by an intermediary from the identification register in the following cases:</p> <p>(a) if the intermediary notifies the Member State of identification that this taxable person no longer carries out distance sales of goods imported from third territories or third countries;</p> <p>(b) if it may otherwise be assumed that the taxable activities of distance sales of goods imported from third territories or third countries of this taxable person have ceased;</p>			

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	<p>(c) if this taxable person no longer meets the conditions necessary for use of this special scheme;</p> <p>(d) if this taxable person persistently fails to comply with the rules relating to this special scheme;</p> <p>(e) -if the intermediary notifies the Member State of identification that he no longer represents this taxable person.</p>			
13	<p><i>Article 369s – VAT return.</i></p> <p>The taxable person making use of this special scheme or his intermediary shall submit by electronic means to the Member State of identification a VAT return for each month, whether or not distance sales of goods imported from third territories or third countries have been carried out. The VAT return shall be submitted by the end of the month following the end of the tax period covered by the return.</p> <p>Where a VAT return is to be submitted in accordance with the first paragraph, Member States shall not impose, for VAT purposes, any additional obligation or other formality upon importation.</p>	<p>Yes</p> <p>The extension of the scope does not require any fundamental changes to the detailed provisions regarding VAT returns (Articles 59 to 60a). However, a number of formal changes will be required. E.g. to cover also goods (in Article 59a), because of the different period (monthly instead of quarterly) covered by a return in the Import scheme (Article 59(2) and to add a reference to the VAT return of Article 369s of the VAT Directive (in Articles 60a and 63a).</p>	<p>Yes</p> <p>Add a new column D to Annex III laying down the detailed content of the VAT return in the Import scheme.</p>	<p>Yes</p> <p>As a consequence of the changes explained in the previous column.</p> <p>Allow monthly submissions of the VAT returns in the Import OSS with a deadline at the end of the month following the reporting month.</p>

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14	<p><i>Article 369t – content of VAT return.</i></p> <p>1. The VAT return shall show the VAT identification number referred to in Article 369q and, for each Member State of consumption in which VAT is due, the total value, exclusive of VAT, of distance sales of goods imported from third territories or third countries for which VAT has become chargeable during the tax period and the total amount per rate of the corresponding VAT. The applicable rates of VAT and the total VAT due must also be indicated on the return.</p> <p>2. Where any amendments to the VAT return are required after its submission, such amendments shall be included in a subsequent return within three years of the date on which the initial return was required to be submitted pursuant to Article 369s. That subsequent VAT return shall identify the relevant Member State of consumption, the tax period and the amount of VAT for which any amendments are required.</p>	<p>Yes</p> <p>As already discussed in the context of the impact of changes to the Union and non-Union scheme, Article 61(1) should be deleted or reformulated.</p> <p>Article 63c(1) could be completed stipulating that the records to be kept by the taxable person or the intermediary should also include proof of the return of goods in case goods declared under the Import scheme have been re-exported.</p>	<p>Yes</p> <p>Lay down the detailed content of the VAT return of the Import scheme in a new column D of Annex III.</p> <p>The content of the VAT return would appear to be very similar to the content of the VAT return in the Union scheme. However, whereas the return in the Union scheme must separately mention supplies of goods from MS other than the MS of identification, no similar distinction (per MS of import if different from the MS of identification) must be made in the VAT return under the Import scheme.</p> <p>Provision should also be made for the inclusion of the identification number of the intermediary where he submits to VAT return for a taxable person he represents.</p>	<p>Yes</p> <p>As a consequence of the changes explained in the previous column.</p> <p>The VAT rates module of the Tax Information Communication database (TIC) will have to be completed with VAT rates applicable to goods and services other than TBE services.</p>

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15	<p><i>Article 369u – currency of VAT return:</i></p> <p>1. The VAT return shall be made out in euro.</p> <p>Member States whose currency is not the euro may require the VAT return to be made out in their national currency. If the supplies have been made in other currencies, the taxable person making use of this special scheme or his intermediary shall, for the purposes of completing the VAT return, use the exchange rate applying on the last date of the tax period.</p> <p>2. The conversion shall be made by applying the exchange rates published by the European Central Bank for that day, or, if there is no publication on that day, on the next day of publication.</p>	<p>No</p> <p>No impact on Article 61b.</p>	No	No
16	<p><i>Article 369v – VAT payment:</i></p> <p>The taxable person making use of this special scheme or his intermediary shall pay the VAT, making reference to the relevant VAT return at the latest at the expiry of the deadline by which the return must be submitted.</p> <p>Payment shall be made to a bank account denominated in euro, designated by the Member State of identification. Member States</p>	<p>Yes</p> <p>Only formal changes required to Articles 62, 63 and 63a adding a reference to the VAT return to be submitted under the Import scheme (Article 369s of the VAT Directive).</p>	No	<p>Yes</p> <p>National applications and trans-European system will have to be adapted to allow for monthly payments by the end of the following month.</p>

	VAT Directive (except if indicated otherwise)	Impact on VAT IR?	Impact on COM IR and/or UCC DA and UCC IA?	IT impact (VAT and customs)?
	which have not adopted the euro may require the payment to be made to a bank account denominated in their own currency.			
17	<p><i>Article 369w – right of deduction:</i></p> <p>The taxable person making use of this special scheme may not, in respect of his taxable activities covered by this special scheme, deduct VAT incurred in the Member States of consumption pursuant to Article 168 of this Directive. Notwithstanding point (1) of Article 1 of Directive 86/560/EEC and point (1) of Article 2 and Article 3 of Directive 2008/9/EC, the taxable person in question shall be refunded in accordance with those Directives. Article 2(2) and (3) and Article 4(2) of Directive 86/560/EEC shall not apply to refunds relating to goods covered by this special scheme.</p> <p>If the taxable person making use of this special scheme is required to be registered in a Member State for activities not covered by this special scheme, he shall deduct VAT incurred in that Member State in respect of his taxable activities which are covered by this special scheme in the VAT return to be submitted pursuant to Article 250 of this Directive.</p>	No	No	No

	VAT Directive (except if indicated otherwise)	Impact on VAT IR?	Impact on COM IR and/or UCC DA and UCC IA?	IT impact (VAT and customs)?
18	<p><i>Article 369x – records :</i></p> <p>1. The taxable person making use of this special scheme shall keep records of the transactions covered by this special scheme. An intermediary shall keep records for each of the taxable persons he represents. Those records must be sufficiently detailed to enable the tax authorities of the Member State of consumption to verify that the VAT return is correct.</p> <p>2. The records referred to in paragraph 1 must be made available electronically on request to the Member State of consumption and to the Member State of identification.</p> <p>Those records must be kept for a period of 10 years from the end of the year during which the transaction was carried out.</p>	<p>Yes</p> <p>Similar provisions as in Article 63c for the Import Scheme, with special provisions for the intermediaries.</p>	No	No