



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax Administration
Value Added Tax

**Group on the future of VAT
21th meeting – 12 March 2018**

taxud.c.1(2018)1351100 – EN

Brussels, 5 March 2018

GROUP ON THE FUTURE OF VAT

GFV N° 073

VAT e-commerce package of 5 December 2017

Implementing provisions to be laid down in Commission Implementing Regulation (EU) 815/2012 laying down detailed rules for the application of Council Regulation (EU) 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons

1 PURPOSE OF THE DOCUMENT

On 5 December 2017, the Council adopted:

- Council Directive (EU) 2017/2455 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;
- Council Regulation (EU) 2017/2454 amending Regulation (EU) 904/2010 on administrative cooperation and combating fraud in the field of value added tax.

Working documents GFV 062 Rev 1, GFV 063 Rev 1 and GFV 065 discussed at the GFV meetings of 22 January and 9 February 2018 examined whether the provisions of this Directive relating to, respectively, the non-Union scheme, the Union scheme and the Import scheme required further implementing provisions to be laid down in Commission Implementing Regulation (EU) 815/2012 laying down detailed rules for the application of Council Regulation (EU) 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons.

Following the discussions at the GFV meetings of 22 January and 9 February 2018, the tables in Annex I-III have been drawn up, showing in 'track changes' the amendments which, in the Commission's view, are required to Regulation 815/2012. They are submitted to the GFV for discussion at its meeting of 12 March 2018.

**taxud.c.1(2018)1351100 – Group on the Future of VAT
GFV N° 073**

Commission Implementing Regulation (EU) No 815/2012	
Adapted version	Comments
<p>COMMISSION IMPLEMENTING REGULATION (EU) No 815/2012 of 13 September 2012</p> <p>laying down detailed rules for the application of Council Regulation (EU) No 904/2010, as regards special schemes for taxable persons supplying services to non-taxable persons <u>or making distance sales of goods</u></p>	<p>The title should be adapted according to the extension of the OSS</p>
<p><i>Article 1</i></p> <p>Definitions</p> <p>For the purposes of this Regulation, the following definitions apply:</p> <p>(1) ‘non-Union scheme’ means the special scheme for services supplied by taxable persons not established within the Community provided for in Section 2 of Chapter 6 of Title XII of Directive 2006/112/EC;</p> <p>(2) ‘Union scheme’ means the special scheme for services supplied by taxable persons established within the Community but not in the Member State of consumption <u>and for intra-Community distance sales of goods carried out by any taxable person</u> provided for in Section 3 of Chapter 6 of Title XII of Directive 2006/112/EC;</p> <p><u>(2a) ‘Import scheme’ means the special scheme for distance sales of goods imported from third territories or third countries provided for in Section 4 of Chapter 6 of Title XII of Directive 2006/112/EC.</u></p> <p>(3) ‘special schemes’ means non-Union scheme, Union scheme <u>and Import scheme.</u></p> <p><u>(4) ‘intermediary’ means a person as defined in point (2) of the second paragraph of Article 369I of Directive 2006/112/EC.</u></p>	<p>The definitions mirror the extension of the OSS, including the import scheme and the intermediary.</p>

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**taxud.c.1(2018)1351100 – Group on the Future of VAT
GFV N° 073**

<p><i>Article 2</i></p> <p>Functionalities of the electronic interface</p> <p>The electronic interface in the Member State of identification by which a taxable person <u>or an intermediary acting on his behalf</u> registers the use of one of the special schemes, and via which that person submits the value added tax (VAT) returns under that scheme to the Member State of identification, shall have the following functionalities:</p> <p>(a) it must offer the facility to save the identification details pursuant to Articles 361 <u>and 369p</u> of Directive 2006/112/EC, or the VAT return pursuant to Articles 365, <u>369g and 369t</u> of Directive 2006/112/EC, before they are submitted;</p> <p>(b) it must allow for the taxable person <u>or the intermediary acting on his behalf</u> to submit the relevant information relating to the VAT returns via an electronic file transfer in accordance with conditions laid down by the Member State of identification.</p>	<p>Identification details and the submission of VAT returns should be given/allowed to be made by the intermediary as well.</p>
<p><i>Article 3</i></p> <p>Transmission of identification information</p> <p>1. The Member State of identification shall transmit the following to the other Member States, via the CCN/CSI network:</p> <p>(a) information to identify the taxable person using the non-Union scheme;</p> <p>(b) similar details to identify the taxable person using the Union scheme;</p> <p><u>(c) information to identify the taxable person using the Import scheme;</u></p> <p><u>(d) information to identify an intermediary;</u></p> <p><u>(e) allocated identification number(s);</u></p> <p>The common electronic message set out in Annex I shall be used to transmit the information referred to in the first subparagraph. Column B of the common electronic message set out in Annex I shall be used for the non-Union scheme, <u>column C of that common electronic message shall be used for the Union scheme, column D of that electronic message shall be used for the Import scheme for the identification of a taxable person in accordance with Article 369p(1) and (3) of Directive 2006/112/EC and column E of that common electronic message shall be used for the import scheme for the identification of an intermediary in</u></p>	

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**taxud.c.1(2018)1351100 – Group on the Future of VAT
GFV N° 073**

<p><u>accordance with Article 369p(2) of that Directive.</u></p> <p>2. The Member State of identification shall without delay inform the other Member States via the CCN/CSI network, using the common electronic message set out in Annex II to this Regulation, where the taxable person:</p> <p>(a) is excluded from one of the special schemes;</p> <p>(b) voluntarily ceases to use one of the special schemes;</p> <p>(c) changes the Member State of identification within the Union scheme.</p> <p><u>3. The Member State of identification shall without delay inform the other Member States via the CCN/CSI network, using the common electronic message set out in Annex II to this Regulation, where the intermediary:</u></p> <p><u>(a) is deleted from the identification register;</u></p> <p><u>(b) changes the Member State of identification.</u></p>	
<p><i>Article 4</i></p> <p>Submission of VAT return by the taxable person <u>or the intermediary</u></p> <p>1. The taxable person <u>or the intermediary acting on his behalf</u> shall submit the VAT returns with the details pursuant to Articles 365, 369g <u>and 369t</u> of Directive 2006/112/EC to the Member State of identification using the common electronic message set out in Annex III to this Regulation. Column B of the common electronic message set out in Annex III shall be used for the non-Union scheme, column C of that common electronic message shall be used for the Union scheme <u>and columns D and E of that common electronic message shall be used for the Import scheme.</u></p> <p>2. Where a taxable person makes no supplies of <u>goods or</u> services under the special schemes in any Member State during a return period, a nil VAT return shall be completed. For that purpose, only boxes 1, 2 and 21 of the common electronic message set out in Annex III shall be completed for the Union scheme and boxes 1, 2 and 11 for the non-Union scheme <u>and the Import scheme.</u></p> <p>3. The taxable person <u>or the intermediary acting on his behalf</u> shall only be required to insert the supplies relating to a Member State of consumption and from a Member State of establishment if supplies of <u>goods or</u> services under the special schemes have been made in or from that Member State respectively within the return period.</p>	<p>Deleted: and</p> <p>Deleted: and</p>

**taxud.c.1(2018)1351100 – Group on the Future of VAT
GFV N° 073**

<p><i>Article 5</i></p> <p>Transmission of information contained in VAT return</p> <p>The information contained in the VAT return referred to in Article 4(1) shall be sent by the Member State of identification to each Member State of consumption and, <u>in the Union scheme, to each Member State of establishment mentioned on the VAT return or from which goods are dispatched or transported from</u>, via the CCN/CSI network, using the common electronic message set out in Annex III to this Regulation.</p> <p>For the purpose of the first paragraph, the Member State of identification shall transmit to the Member State of consumption and establishment in which or from which supplies have been made, the general information contained in part 1 of the common electronic message set out in Annex III, together with the information in parts <u>2, 3 and 4</u> of that common electronic message relating to that particular Member State of consumption or establishment.</p> <p>The Member State of identification shall transmit the information contained in the VAT return only to those Member States which have been indicated on that VAT return.</p>	
<p><i>Article 6</i></p> <p>Unique reference number</p> <p>The information transmitted pursuant to Article 5 shall contain a reference number allocated by the Member State of identification which is unique to the specific VAT return.</p>	
<p><i>Article 7</i></p> <p>Corrections to VAT returns</p> <p>The Member State of identification shall allow the taxable person to correct any VAT returns via the electronic interface referred to in Article 2. The Member State of identification shall transmit information on corrections to the Member State(s) of consumption and establishment concerned in accordance with Article 5, and allocate a timestamp to that information.</p>	<p>The reformulation of this Article depends on what MS agree on: two systems (old and new one) until 2023 or one system as of 2021.</p>

**taxud.c.1(2018)1351100 – Group on the Future of VAT
GFV N° 073**

ANNEX I

Identification details

Part 1: General information

Column A	Column B	Column C	Column D	Column E
Box number	The non-Union scheme	The Union scheme	The Import scheme (Identification of the taxable person)	The import scheme (Identification of the intermediary)
1	Individual VAT identification number allocated by the Member State of identification in accordance with Article 362 of Directive 2006/112/EC ⁽¹⁾	Individual VAT identification number allocated by the Member State of identification in accordance with Article 369d of Directive 2006/112/EC including the country code	Individual VAT identification number allocated in accordance with Article 369q(1) or (3) of Directive 2006/112/EC ⁽²⁾	Individual identification number allocated in accordance with Article 369q(2) of Directive 2006/112/EC ⁽¹⁰⁾
1a			If the taxable person is represented by an intermediary, the identification number of that intermediary allocated in accordance with Article 369q(2) of Directive 2006/112/EC	
2	The national tax number, if any		The national tax number, if any	
2a			The VAT identification number, if any	The VAT identification number
3	The company name	The company name	The company name	The company name
4	The trading name(s) of the company if different from the company name	The trading name(s) of the company if different from the company name	The trading name(s) of the company if different from the company name	The trading name(s) of the company if different from the company name
5	The full postal address ⁽³⁾	The full postal address ⁽³⁾	The full postal address ⁽³⁾	The full postal address ⁽³⁾

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**taxud.c.1(2018)1351100 – Group on the Future of VAT
GFV N° 073**

6	The country in which the taxable person has his place of business	The country in which the taxable person has his place of business if not in the Union	The country in which the taxable person has his place of business	The Member State in which the intermediary has his place of business or, in the absence of a place of business in the Union, has a fixed establishment where he will make use of the scheme
7	The e-mail address of the taxable person	The e-mail address of the taxable person	The e-mail address of the taxable person	The e-mail address of the intermediary
8	The website(s) of the taxable person where available	The website(s) of the taxable person where available	The website(s) of the taxable person	
9	Contact name	Contact name	Contact name	Contact name
10	Telephone number	Telephone number	Telephone number	Telephone number
11	IBAN or OBAN number	IBAN number	IBAN number	
12	BIC number	BIC number	BIC number	
13.1		Individual VAT identification number(s) or if not available, tax reference number(s) allocated by the Member State(s) in which the taxable person has a fixed establishment(s) other than in the Member State of identification from which services are supplied or of the places from which the taxable person carries out intra-Community distance sales of goods ⁽⁴⁾ .		
14.1		Full postal address(es) and trading name(s) of fixed establishments or places from which intra-Community distance sales are carried out , other than in the Member State of identification ⁽⁵⁾ .		
15.1		VAT identification number(s) allocated by Member State(s) as a non-established taxable person ⁽⁶⁾ .		
16	Electronic declaration that the taxable person is not established within the Union			

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**taxud.c.1(2018)1351100 – Group on the Future of VAT
GFV N° 073**

17	Date of commencement of using the scheme ⁽⁷⁾	Date of commencement of using the scheme ⁽⁸⁾	Date of allocation of the VAT identification number referred to in box 1	Date of allocation of the identification number referred to in box 1
18	Date of request to be registered under the scheme by the taxable person	Date of request to be registered under the scheme by the taxable person	Date of request to be registered under the scheme by the taxable person or the intermediary acting on his behalf	Date of request to be registered under the scheme by the intermediary
19	Date of registration decision by the Member State of identification	Date of registration decision by the Member State of identification	Date of registration decision by the Member State of identification	Date of registration decision by the Member State of identification
20		Indicator of whether the taxable person is a VAT group ⁽⁹⁾		
21	Individual VAT identification number(s) allocated by the Member State of identification in accordance with Articles 362, 369d or 369q of Directive 2006/112/EC if they have previously used either scheme	Individual VAT identification number(s) allocated by the Member State of identification in accordance with Articles 362, 369d or 369q of Directive 2006/112/EC if they have previously used either scheme	Individual VAT identification number(s) allocated by the Member State of identification in accordance with Articles 362, 369d or 369q of Directive 2006/112/EC if they have previously used either scheme	

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⁽¹⁾ To follow format: EUxxxxxyyz where: xxx is the 3-digit ISO numeric of the MSI; yyy is the 5-digit number assigned by MSI; and z is a check digit.

⁽²⁾ ~~To follow format: IMxxxxxyyz where: xxx is the 3-digit ISO numeric of the MSI; yyy is the 5-digit number assigned by MSI; and z is a check digit.~~

⁽³⁾ Postcode to be indicated if there is one.

⁽⁴⁾ Where there is more than one fixed establishment, use box 13.1, 13.2, etc.

⁽⁵⁾ Where there is more than one fixed establishment, use box 14.1, 14.2, etc.

⁽⁶⁾ Where there is more than one VAT identification number allocated by Member State(s) as a non-established taxable person, use box 15.1, 15.2 etc.

⁽⁷⁾ This can be in certain limited cases prior to the date of registration onto the scheme.

⁽⁸⁾ This can be in certain limited cases prior to the date of registration onto the scheme.

⁽⁹⁾ This is a simple yes/no tick box.

⁽¹⁰⁾ ~~To follow format: INxxxxxyyz where: xxx is the 3-digit ISO numeric of the MSI; yyy is the 5-digit number assigned by MSI; and z is a check digit.~~

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**taxud.c.1(2018)1351100 – Group on the Future of VAT
GFV N° 073**

ANNEX II

Details relating to the status of a taxable person or an intermediary in the register of a Member State of identification

	Individual VAT identification number <u>of a taxable person</u> allocated by the Member State of identification, including country code	<u>Individual identification number of an intermediary allocated by the Member State of identification, including country code</u>
Reason for changing the status of the taxable person in the register by using the following codes:		
Date from which the change is effective	<p>(1) The taxable person has notified the Member State of identification that he no longer supplies services or carries out distance sales of goods and;</p> <p>(2) It is assumed by the Member State of identification that the taxable activities of the taxable person covered by the special scheme have ceased;</p> <p>(3) The taxable person no longer meets the conditions necessary for the use of the special scheme;</p> <p>(4) The taxable person persistently fails to comply with the rules of the special scheme;</p> <p>(5) The taxable person <u>or his intermediary acting on his behalf</u> has requested to voluntarily leave the scheme;</p> <p>(6) The taxable person has requested to be identified in a new Member State of identification.</p>	<p>(2) It is assumed by the Member State of identification that the activities of the intermediary have ceased;</p> <p>(3) The intermediary no longer meets the conditions necessary for the use of the Import scheme;</p> <p>(4) The intermediary persistently fails to comply with the rules of the Import scheme;</p> <p>(5) The intermediary ceased to act as such and requested to deregister as an intermediary;</p> <p>(6) The intermediary has requested to be identified in a new Member State of identification.</p>

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**taxud.c.1(2018)1351100 – Group on the Future of VAT
GFV N° 073**

ANNEX III

VAT returns

Part 1: General information

Column A	Column B	Column C	<u>Column D</u>
Box number	The non-Union scheme	The Union scheme	<u>The Import scheme</u>
Unique reference number ⁽¹⁾:			
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	<u>Individual VAT identification number allocated by the Member State of identification, in accordance with Article 369q(1) or (3) of Directive 2006/112/EC</u>
1.a			<u>If the taxable person is represented by an intermediary, the identification number of that intermediary allocated in accordance with Article 369q(2) of Directive 2006/112/EC</u>
2	VAT period ⁽²⁾	VAT period ⁽³⁾	<u>VAT period ⁽¹²⁾</u>
2a	Start date and end date of period ⁽⁴⁾	Start date and end date of period ⁽⁵⁾	<u>Start date and end date of period ⁽¹³⁾</u>
3	Currency	Currency	<u>Currency</u>

Part 2: For each Member State of consumption in which VAT is due ⁽⁶⁾

		2(a) Services supplied from the place of business or fixed establishment in the Member State of identification and supplies of goods dispatched or transported from the Member State of identification	
4.1	Country code of the Member State of consumption	Country code of the Member State of consumption	<u>Country code of the Member State of consumption</u>
5.1	Standard VAT rate in the Member State of consumption	Standard VAT rate in the Member State of consumption	<u>Standard VAT rate in the Member State of consumption</u>
6.1	Reduced VAT rate in the Member State of consumption	Reduced VAT rate in the Member State of consumption	<u>Reduced VAT rate in the Member State of consumption</u>

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**taxud.c.1(2018)1351100 – Group on the Future of VAT
GFV N° 073**

7.1	Taxable amount at standard rate	Taxable amount at standard rate (services; goods; total)	Taxable amount at standard rate
8.1	VAT amount at standard rate	VAT amount at standard rate	VAT amount at standard rate
9.1	Taxable amount at reduced rate	Taxable amount at reduced rate (services; goods; total)	Taxable amount at reduced rate
10.1	VAT amount at reduced rate	VAT amount at reduced rate	VAT amount at reduced rate
11.1	Total VAT amount payable	Total VAT amount payable for services supplied from the place of business or fixed establishment in the Member State of identification	Total VAT amount payable
		2(b) Services supplied from fixed establishments not in the Member State of identification and supplies of goods dispatched or transported from a Member States other than the Member State of identification ⁽⁷⁾	
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, or of the places from which the taxable person carries out intra-Community distance sales of goods including country code	
16.1		Taxable amount at the standard rate (services; goods; total)	
17.1		VAT amount payable at the standard rate	
18.1		Taxable amount at the reduced rate (services; goods; total)	
19.1		VAT amount payable at the reduced rate	

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**taxud.c.1(2018)1351100 – Group on the Future of VAT
GFV N° 073**

20.1		Total VAT amount payable for supplies of services carried out from fixed establishment not in Member State of identification <u>and supplies of goods dispatched or transported from a Member States other than the Member State of identification.</u>	
		2(c) Grand total for <u>supplies from the Member State of identification, and from all other Member States</u>	
21.1		Total VAT amount payable by all establishments (Box 11.1 + Box 11.2 ... + Box 20.1 + Box 20.2 ...)	

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Part 3: For each Member State of consumption for which a VAT correction is made

<u>22.1.</u>	<u>VAT period ⁽²⁾</u>	<u>VAT period ⁽³⁾</u>	<u>VAT period ⁽¹²⁾</u>
<u>23.1</u>	<u>Country code of the Member State of consumption</u>	<u>Country code of the Member State of consumption</u>	<u>Country code of the Member State of consumption</u>
<u>24.1</u>	<u>VAT amount resulting from corrections of supplies at standard rate⁸</u>	<u>VAT amount resulting from corrections of supplies at standard rate⁸</u>	<u>VAT amount resulting from corrections of supplies at standard rate⁸</u>
<u>25.1</u>	<u>VAT amount resulting from corrections of supplies at reduced rate⁸</u>	<u>VAT amount resulting from corrections of supplies at reduced rate⁸</u>	<u>VAT amount resulting from corrections of supplies at reduced rate⁸</u>
<u>26.1</u>	<u>Total VAT amount resulting from corrections of supplies⁸</u>	<u>Total VAT amount resulting from corrections of supplies⁸</u>	<u>Total VAT amount resulting from corrections of supplies⁸</u>

Part 4: Balance of VAT due for each Member State of consumption

<u>27.1.</u>	<u>Total VAT amount due including corrections of previous returns per Member State (Box 11.1 + Box 11.2 ... + Box 26.1 + Box 26.2 ...)⁹</u>	<u>Total VAT amount due including corrections of previous returns per Member State (Box 21.1 + Box 21.2 ... + Box 26.1 + Box 26.2 ...)¹⁰</u>	<u>Total VAT amount due including corrections of previous returns per Member State (Box 11.1 + Box 11.2 ... + Box 26.1 + Box 26.2 ...)⁹</u>
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Part 5: Total Amount of VAT due for all Member State of consumption

taxud.c.1(2018)1351100 – Group on the Future of VAT
GFV N° 073

28.	<u>Total VAT amount due for all Member States (Box 27.1+ 27.2.)</u>	<u>Total VAT amount due for all Member States (Box 27.1+ 27.2.)</u>	<u>Total VAT amount due for all Member States (Box 27.1+ 27.2.)</u>
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- (1) Unique reference number as allocated by the Member State of identification shall consist of country code of MSI/VAT number/period - i.e. CZ/xxxxxxxx/Q1.yy (or M1.yy for the Import scheme) + 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.
- (2) Relates to calendar quarters: Q1.yyyy - Q2.yyyy - Q3.yyyy Q4.yyyy.
- (3) Relates to calendar quarters: Q1.yyyy - Q2.yyyy - Q3.yyyy Q4.yyyy.
- (4) 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.
- (5) 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.
- (6) 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/month), use box 4.2 to 11.2, etc.
- (7) Where there is more than one establishment or more than one Member State other than the Member State of identification from which goods are dispatched or transported, use box 12.2 to 21.2, etc.
- (8) This amount can be negative.
- (9) Negative amounts in boxes 26.1, 26.2, etc. can only be taken into account to the extent that they do not exceed the amounts in boxes 11.1, 11.2, etc.
- (10) Negative amounts in boxes 26.1, 26.2, etc. can only be taken into account to the extent that they do not exceed the amounts in boxes 21.1, 21.2, etc.
- (11) Relates to calendar months: M1.yyyy – M2.yyyy – M3.yyyy – etc.
- (12) To be completed only in cases where the taxable person submits more than one VAT return for the same month. Relates to calendar days: dd.mm.yyyy - dd.mm.yyyy.

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