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COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	6 March 2025
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2025) 48 final
Subject:	Annex to the proposal for a COUNCIL DECISION on the position to be taken on behalf of the European Union within the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties established by the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part

Delegations will find attached document COM(2025) 48 final.

Encl.: COM(2025) 48 final



EUROPEAN
COMMISSION

Brussels, 6.3.2025
COM(2025) 48 final

ANNEX 2

ANNEX

to the

Proposal for a Council Decision

**on the position to be taken on behalf of the European Union within the Trade
Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes
and Duties established by the Trade and Cooperation Agreement between the European
Union and the European Atomic Energy Community, of the one part, and the United
Kingdom of Great Britain and Northern Ireland, of the other part**

ANNEX

‘Annex I

Standard form for requests for information, for spontaneous exchange of information, for administrative enquiries and for feedback¹ between Member States and the United Kingdom under the Protocol on administrative cooperation and combating fraud in the area of VAT

Exchange of information reference:

A) BASIC INFORMATION	
A1	
Requesting/Sending ² state: <input style="width: 150px;" type="text"/>	Requested/Receiving ³ state: <input style="width: 150px;" type="text"/>
Requesting/Sending authority: <input style="width: 150px;" type="text"/>	Requested/Receiving authority: <input style="width: 150px;" type="text"/>
A2	
Official dealing with the request/exchange in the requesting/sending authority:	<i>Official dealing with the reply to the request/exchange in the requested/receiving authority:</i>
Name: <input style="width: 150px;" type="text"/>	Name: <input style="width: 150px;" type="text"/>
Email: <input style="width: 150px;" type="text"/>	Email: <input style="width: 150px;" type="text"/>
Telephone: <input style="width: 150px;" type="text"/>	Telephone: <input style="width: 150px;" type="text"/>
Language: <input style="width: 150px;" type="text"/>	Language: <input style="width: 150px;" type="text"/>
A3	
Requesting/Sending authority national reference: <input style="width: 150px;" type="text"/>	<i>Requested/Receiving authority national reference:</i> <input style="width: 150px;" type="text"/>
Space reserved for the requesting/sending authority: <input style="width: 150px; height: 30px;" type="text"/>	<i>Space reserved for the requested/receiving authority:</i> <input style="width: 150px; height: 30px;" type="text"/>
A4	
Date of transmission of the request/exchange: <input style="width: 100px;" type="text"/>	<i>Date of transmission of the reply:</i> <input style="width: 100px;" type="text"/>
A5	
No. of attachments to the request/exchange: <input style="width: 100px;" type="text"/>	<i>No. of attachments to the reply:</i> <input style="width: 100px;" type="text"/>
A6	A7
<input type="radio"/> Request for information	<input type="checkbox"/> <i>I, requested authority, will not be able to reply within the following deadlines:</i>
<input type="radio"/> 90 days deadline	<input type="radio"/> 90 days
<input type="radio"/> 30 days deadline – file and database information only, no investigation required	<input type="radio"/> 30 days for information that is already in my possession
<input type="radio"/> Spontaneous supply of information	<i>Reason for delay:</i>
<input type="checkbox"/> Feedback on spontaneous information is requested	<input style="width: 150px; height: 40px;" type="text"/>
<input type="radio"/> Request for administrative enquiry under Art. 7(3) of the VAT Protocol	

¹ The elements put in *Italic* are to be filled in by the requested authority.

² The terms “Sending state/sending authority” are used in the context of spontaneous exchange of information.

³ The terms “Receiving state/receiving authority” are used in the context of spontaneous exchange of information.

If a suspected/investigated fraud case, please tick the respective box and options		
<input type="radio"/> No		
<input type="radio"/> Yes		
<div style="display: flex; flex-direction: column; gap: 5px;"> <input type="checkbox"/> Missing Trader Intra-Community (MTIC) VAT Fraud </div> <div style="display: flex; flex-direction: column; gap: 5px;"> <input type="checkbox"/> VAT fraud in e-commerce </div> <div style="display: flex; flex-direction: column; gap: 5px;"> <input type="checkbox"/> Margin scheme fraud </div> <div style="display: flex; flex-direction: column; gap: 5px;"> <input type="checkbox"/> Informal economy / Undeclared transactions </div> <div style="display: flex; flex-direction: column; gap: 5px;"> <input type="checkbox"/> Abusive use of VAT number </div> <div style="display: flex; flex-direction: column; gap: 5px;"> <input type="checkbox"/> Fraud using Customs Procedure 42XX / 63XX </div> <div style="display: flex; flex-direction: column; gap: 5px;"> <input type="checkbox"/> Other </div> <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>		
		<input type="checkbox"/> Expected time of reply:
		<input type="checkbox"/> The requested authority requires that the transmission of the information to another state is subject to its prior agreement (Article 6(6) of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties)
		<input type="checkbox"/> Feedback on the reply is requested
<p>Pursuant to Article 6(7) of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties, information may be passed to third countries only if the competent authority of the state from which the information originates has consented to that communication.</p>		
A8 Linked cases: <div style="border: 1px solid black; height: 25px; margin-top: 5px;"></div>		
B) REQUEST FOR GENERAL INFORMATION		
Requesting/Sending authority B1 VAT identification number (if not, tax identification number) VAT number: 	Requested/Receiving authority B1 VAT identification number (if not, tax identification number) <input type="radio"/> Please fill in <input type="radio"/> Please confirm VAT number: 	Requested/Receiving authority⁴ <input type="radio"/> I confirm <input type="radio"/> I do not confirm VAT number:
<input type="checkbox"/> VAT number not available	<input type="checkbox"/> VAT number not available	<input type="checkbox"/> VAT number not available

⁴ In this third column, the requested authority either fills in the information requested by the requesting authority (box "please fill in" ticked in the second column) or confirms the veracity of the information provided by the requesting authority (box "please confirm" ticked and information provided in the second column).

Tax identification number: <input type="text"/>	Tax identification number: <input type="text"/>	<i>Tax identification number:</i> <input type="text"/>
B2 Name <input type="text"/>	B2 Name <input type="radio"/> Please fill in <input type="radio"/> Please confirm <input type="text"/>	<input type="radio"/> I confirm <input type="radio"/> I do not confirm <i>Name:</i> <input type="text"/>
B3 Trading name <input type="text"/>	B3 Trading name <input type="radio"/> Please fill in <input type="radio"/> Please confirm <input type="text"/>	<input type="radio"/> I confirm <input type="radio"/> I do not confirm <i>Trading name:</i> <input type="text"/>
B4 Address and contact details Address <input type="text"/> Email address <input type="text"/> Phone number <input type="text"/> Website <input type="text"/> <input type="text"/>	B4 Address and contact details <input type="radio"/> Please fill in <input type="radio"/> Please confirm Address <input type="text"/> Email address <input type="text"/> Phone number <input type="text"/> Website <input type="text"/> <input type="text"/>	<input type="radio"/> I confirm <input type="radio"/> I do not confirm <i>Address:</i> <input type="text"/> <i>Email address</i> <input type="text"/> <i>Phone number</i> <input type="text"/> <i>Website</i> <input type="text"/> <input type="text"/>
B5 The following dates in the format (DD/MM/YYYY): <input type="text"/>	B5 The following dates in the format (DD/MM/YYYY): <input type="radio"/> Please fill in <input type="radio"/> Please confirm <input type="text"/>	<input type="radio"/> I confirm <input type="radio"/> I do not confirm <input type="text"/>
(a) issue of the VAT/tax identification number <input type="text"/>	(a) issue of the VAT/tax identification number <input type="text"/>	<i>(a) issue of the VAT/tax identification number</i> <input type="text"/>
(b) cancellation of the VAT/tax identification number <input type="text"/>	(b) cancellation of the VAT/tax identification number <input type="text"/>	<i>(b) cancellation of the VAT/tax identification number</i> <input type="text"/>
(c) Incorporation <input type="text"/>	(c) Incorporation <input type="text"/>	<i>(c) Incorporation</i> <input type="text"/>
B6 Date of commencement of activity <input type="text"/>	B6 Date of commencement of activity <input type="radio"/> Please fill in <input type="radio"/> Please confirm Date of commencement of activity <input type="text"/>	<input type="radio"/> I confirm <input type="radio"/> I do not confirm <i>Date of commencement of activity</i> <input type="text"/>
B7 Date of cessation of activity <input type="text"/>	B7 Date of cessation of activity <input type="radio"/> Please fill in <input type="radio"/> Please confirm Date of cessation of activity <input type="text"/>	<input type="radio"/> I confirm <input type="radio"/> I do not confirm <i>Date of cessation of activity</i> <input type="text"/>

<p>B8 Information regarding the directors/managers/sole entrepreneur</p> <p>From <input type="text"/> to <input type="text"/></p> <p>(a) Name <input type="text"/></p> <p>(b) Address <input type="text"/></p> <p>(c) Date of birth <input type="text"/></p> <p>(d) Country of birth <input type="text"/></p> <p>(e) Nationality <input type="text"/></p>	<p>B8 Information regarding the directors/managers/sole entrepreneur</p> <p><input type="radio"/> Please fill in</p> <p><input type="radio"/> Please confirm</p> <p>From <input type="text"/> to <input type="text"/></p> <p>(a) Name <input type="text"/></p> <p>(b) Address <input type="text"/></p> <p>(c) Date of birth <input type="text"/></p> <p>(d) Country of birth <input type="text"/></p> <p>(e) Nationality <input type="text"/></p>	<p><input type="radio"/> I confirm <input type="radio"/> I do not confirm</p> <p>From <input type="text"/> to <input type="text"/></p> <p>(a) Name <input type="text"/></p> <p>(b) Address <input type="text"/></p> <p>(c) Date of birth <input type="text"/></p> <p>(d) Country of birth <input type="text"/></p> <p>(e) Nationality <input type="text"/></p>
<p>B9 Information regarding associates, partners, beneficial owners, agents or other people involved</p> <p><input type="radio"/> Not applicable</p> <p>From <input type="text"/> to <input type="text"/></p> <p>(a) Name <input type="text"/></p> <p>(b) Address <input type="text"/></p> <p>(c) Date of birth <input type="text"/></p> <p>(d) Country of birth <input type="text"/></p> <p>(e) Nationality <input type="text"/></p>	<p>B9 Information regarding associates, partners, beneficial owners, agents or other people involved</p> <p><input type="radio"/> Please fill in</p> <p><input type="radio"/> Please confirm</p> <p><input type="radio"/> Not applicable</p> <p>From <input type="text"/> to <input type="text"/></p> <p>(a) Name <input type="text"/></p> <p>(b) Address <input type="text"/></p> <p>(c) Date of birth <input type="text"/></p> <p>(d) Country of birth <input type="text"/></p> <p>(e) Nationality <input type="text"/></p>	<p><input type="radio"/> I confirm <input type="radio"/> I do not confirm</p> <p><input type="radio"/> Not applicable</p> <p>From <input type="text"/> to <input type="text"/></p> <p>(a) Name <input type="text"/></p> <p>(b) Address <input type="text"/></p> <p>(c) Date of birth <input type="text"/></p> <p>(d) Country of birth <input type="text"/></p> <p>(e) Nationality <input type="text"/></p>
<p>B10 Nature of the activity</p>	<p>B10 Nature of the activity</p> <p><input type="radio"/> Please fill in</p> <p><input type="radio"/> Please confirm</p>	<p><input type="radio"/> I confirm <input type="radio"/> I do not confirm</p>
<p>(a) Legal status of the business</p> <p><input type="text"/></p>	<p>(a) Legal status of the business</p> <p><input type="text"/></p>	<p>(a) Legal status of the business</p> <p><input type="text"/></p>
<p>(b) Declared main activity</p> <p><input type="text"/></p>	<p>(b) Declared main activity</p> <p><input type="text"/></p>	<p>(b) Declared main activity</p> <p><input type="text"/></p>
<p>(c) Real main activity⁵</p> <p><input type="text"/></p>	<p>(c) Real main activity</p> <p><input type="text"/></p>	<p>(c) Real main activity</p> <p><input type="text"/></p>
<p>B11 Nature of the transaction</p>	<p>Nature of the transaction</p> <p>B11 Goods/services involved</p> <p><input type="radio"/> Please fill in</p> <p><input type="radio"/> Please confirm</p> <p><input type="text"/></p>	<p><i>Nature of the transaction</i></p> <p><i>B11 Goods/services involved</i></p> <p><input type="radio"/> I confirm <input type="radio"/> I do not confirm</p> <p><input type="text"/></p>
<p>Period and amount to which the request/exchange relates</p>		

⁵ Real main activity means the actual principal activity carried out by the business (as opposed to another possibly declared one).

B12 Supply of goods from one country to another		
From <input type="text"/>	Period <input type="text"/>	Period <input type="text"/>
To <input type="text"/>	Amount <input type="text"/>	Amount <input type="text"/>
Sources: <input type="checkbox"/> VAT information exchange system (VIES) <input type="checkbox"/> Other <input type="text"/>		
B13 Supply of services from one country to another		
From <input type="text"/>	Period <input type="text"/>	Period <input type="text"/>
To <input type="text"/>	Amount <input type="text"/>	Amount <input type="text"/>
Sources: <input type="checkbox"/> VIES <input type="checkbox"/> Other <input type="text"/>		
C) ADDITIONAL INFORMATION		
Registration		
<input type="checkbox"/> C1 The taxable person in the requested state (<input type="checkbox"/>) / the taxable person in the requesting state (<input type="checkbox"/>) is currently not identified for VAT purposes. According to the VIES or other sources, supplies have been made after the date of cessation of the activity. Please explain. <input type="text"/>		
<input type="checkbox"/> C2 The taxable person in the requested state (<input type="checkbox"/>) / the taxable person in the requesting state (<input type="checkbox"/>) is not identified for VAT purposes. According to the VIES or other sources, supplies have been made before the date of registration. Please explain. <input type="text"/>		
Transactions of goods/services		
Goods		
<input type="checkbox"/> C3 According to the VIES or other sources, the taxable person in the requested state made supplies of goods but the taxable person in the requesting state either: <ul style="list-style-type: none"> <input type="radio"/> did not declare an acquisition of the goods; <input type="radio"/> denies receipt of the goods; <input type="radio"/> declared an acquisition for a different amount and the declared amount is: <input type="text"/> Please investigate and explain. <input type="text"/> 		
<input type="checkbox"/> I attach copies of documents in my possession.		
<input type="checkbox"/> C4 The acquisitions declared by the taxable person in the requesting state do not correspond with the information from VIES or other sources. Please investigate and explain. <input type="text"/>		
<input type="checkbox"/> C5 Please provide the addresses where the goods were delivered.		
Addresses: <input type="text"/>		

☐ C6 The taxable person in the requesting state claims to have made supplies to a person in the requested state. Please confirm that the goods were:

☐ received

☐ Yes ☐ No ☐ Partly

☐ accounted for

☐ Yes ☐ No ☐ Partly

☐ paid by the customer

☐ Yes ☐ No ☐ Partly

☐ tax declared

☐ Yes ☐ No ☐ Partly

☐ tax paid

☐ Yes ☐ No ☐ Partly ☐ Not applicable

Free text reply

Prior/onward movement of the goods

☐ C7 From whom were the goods purchased? Please provide names, trading names and VAT numbers in box C45.

☐ C8 To whom were the goods sold on? Please provide names, trading names and VAT numbers in box C45.

Services

☐ C9 According to the VIES or other sources, the taxable person in the requested state made supplies of services taxable in the requesting state but the taxable person in the requesting state either:

☐ did not declare the service;

☐ denies having received the service;

☐ declared having received the service for a different amount and the declared amount is:

Please investigate and explain.

☐ I attach copies of documents in my possession.

☐ C10 The acquisitions declared by the taxable person in the requesting state do not correspond with the information from the VIES or other sources. Please investigate and explain.

☐ C11 Please provide the addresses where the services were provided.

Addresses:

☐ C12 The taxable person in the requesting state claims to have made supplies to a person in the requested state. Please confirm that the services were:

☐ received

☐ Yes ☐ No ☐ Partly

☐ accounted for

☐ Yes ☐ No ☐ Partly

☐ paid by the customer

☐ Yes ☐ No ☐ Partly

☐ tax declared

☐ Yes ☐ No ☐ Partly

☐ tax paid

☐ Yes ☐ No ☐ Partly ☐ Not applicable

Free text reply

Transport of goods

☐ C13 Please provide the name/VAT identification number and the address of the transporter.

Name and/or VAT identification number and address:

☐ C14 Who ordered and paid the transportation of the goods?

Name and/or VAT identification number and address:

☐ C15 Who is the owner of the means of transport used?

Name and/or VAT identification number and address:

☐ C16 Please provide the amount and currency of the invoice for the transport costs

☐ C17 Please provide the amount and currency paid for the transport

☐ C18 Please provide the name of the bank account holder and the number of the account from which and/or to which the payment for transport was made

☐ C19 If the payment for transport was made in cash

☐ Who handed over the money, to whom, where and when?

☐ What document (cash receipt, etc.) was issued confirming the payment?

Other information related to the transactions

☐ C20 Please provide the amount invoiced and currency.

☐ C21 Please provide the amount paid and currency.

☐ C22 Please provide the name of the bank account holder and the number of the account from which and/or to which the payment was made.

From:

Name of the account holder:

IBAN number or account number:

Bank:

To:

Name of the account holder:

IBAN number or account number:

Bank:

☐ C23 Please provide the following details where the payment was made in cash:

☐ Who handed over the money, to whom, where and when?

☐ What document (cash receipt, etc.) was issued confirming the payment?

☐ C24 Is there any evidence of third-party payments? If yes, please provide additional information in box C45

☐ Yes ☐ No

☐ C25 Please provide all available details of the person placing the order, how the order was placed and how the contact was established between the supplier and the customer

Goods covered by special schemes/particular procedures

Please tick the appropriate box and enter your question in box C44

☐ C26 Triangular transactions.

☐ C27 Margin scheme.

☐ C28 Distance sales of goods

☐ covered by the Union scheme

☐ covered by the Import scheme

☐ C29 New means of transport sold to non-taxable persons

☐ C30 Exemption under Customs Procedure 42XX / 63XX

☐ C31 Gas and electricity.
☐ C32 Call-off stock arrangements.
☐ C33 Others:

Services covered by particular provisions

Please tick the appropriate box and enter your question in box C44

☐ C34 Supply of services provided by an intermediary.
☐ C35 Supply of services connected to immovable property.
☐ C36 Supplies of passenger transport.
☐ C37 Supplies of transport of goods.
☐ C38 Supply of cultural, artistic, sporting, scientific, educational, entertainment and similar services, ancillary transport services and valuations of and work on movable tangible property.
☐ C39 Supply of restaurant and catering services other than as provided for at C41.
☐ C40 Supply of transport hire.
☐ C41 Supply of restaurant and catering services for consumption on board of ships, aircraft or trains.
☐ C42 Supply of services

☐ covered by the non-Union scheme
☐ covered by the Union scheme

☐ C43 Services for which effective use and enjoyment rules are applied.
C44 Background information and further questions

C45 Free text reply box

D) REQUEST FOR DOCUMENTS

Please provide copies of the following documents (where applicable see amount and period in part B12 and B13)

<input type="checkbox"/> D1 Invoices	<input type="radio"/> <i>Provided</i>	<input type="radio"/> <i>Not available</i>
<input type="checkbox"/> D2 Contracts	<input type="radio"/> <i>Provided</i>	<input type="radio"/> <i>Not available</i>
<input type="checkbox"/> D3 Orders	<input type="radio"/> <i>Provided</i>	<input type="radio"/> <i>Not available</i>
<input type="checkbox"/> D4 Evidence of payments	<input type="radio"/> <i>Provided</i>	<input type="radio"/> <i>Not available</i>
<input type="checkbox"/> D5 Transport documentation	<input type="radio"/> <i>Provided</i>	<input type="radio"/> <i>Not available</i>
<input type="checkbox"/> D6 Creditor's ledger for the taxable person in the requesting state	<input type="radio"/> <i>Provided</i>	<input type="radio"/> <i>Not available</i>
<input type="checkbox"/> D7 Debtor's ledger for the taxable person in the requesting state	<input type="radio"/> <i>Provided</i>	<input type="radio"/> <i>Not available</i>
<input type="checkbox"/> D8 Call-off stock registers From <input type="text"/> To <input type="text"/>	<input type="radio"/> <i>Provided</i>	<input type="radio"/> <i>Not available</i>
<input type="checkbox"/> D9 One-stop-shop/import one-stop-shop records	<input type="radio"/> <i>Provided</i>	<input type="radio"/> <i>Not available</i>

From <input type="text"/> To <input type="text"/>		
<input type="checkbox"/> D10 Bank account statements From <input type="text"/> To <input type="text"/>	<input type="radio"/> <i>Provided</i>	<input type="radio"/> <i>Not available</i>
<input type="checkbox"/> D11 Others <input type="text"/>	<input type="radio"/> <i>Provided</i>	<input type="radio"/> <i>Not available</i>

E) SPONTANEOUS SUPPLY OF INFORMATION (GENERAL)

☐ E1 Based on the records of the taxable person in the sending state, it appears that they should be registered in the receiving state.

☐ E2 According to the records of the taxable person in the sending state, ☐ goods / ☐ services were supplied to them by a taxable person in the receiving state, but no information is available via the VIES/Customs or other sources data.

☐ E3 According to the records of the taxable person in the sending state, VAT is to be paid on goods supplied to the receiving state, but no data was entered into VIES/Customs or other sources data.

☐ E4 According to the VIES/Customs or other sources data, the taxable person in the receiving state made supplies to a taxable person in the sending state but the latter taxable person either:

☐ did not declare an acquisition of ☐ goods / receipt of ☐ services;

☐ denies the acquisition of the ☐ goods / receipt of ☐ services.

☐ E5 According to the records of the taxable person in the sending state, VAT is to be paid on services supplied in the receiving state.

☐ E6 Background and additional information:

☐ E7 I attach copies of invoices in my possession.

☐ E8 According to information from another state, it is possible that

☐ a breach of VAT legislation

☐ has been committed

☐ is likely to have been committed

in the receiving state.

☐ there is a risk of a tax loss in the receiving state.

I am forwarding the information received from the other state.

☐ I hereby confirm that I have fulfilled my obligations described in Art. 6 of the VAT Protocol concerning transmission of information to another state.

F) FILE AND DATABASE INFORMATION

Information requested	
<input type="checkbox"/> F1 Is there any information about the taxpayer and persons named in B2, B8 and B9 in any databases available to you?	<input type="radio"/> Yes <input type="radio"/> No Please, clarify <input type="text"/>
<input type="checkbox"/> F2 Do the taxpayer/persons named in B2, B8 and B9 have a financial criminal record? (Information from requesting state)	<input type="checkbox"/> <i>The information cannot be given for legal reasons.</i> <input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> <i>Not available</i>

<input type="checkbox"/> F3 Do the taxpayer/persons named in B2, B8 and B9 have a history of involvement in VAT fraud? (Information from requesting state)	<input type="checkbox"/> <i>The information cannot be given for legal reasons.</i> <input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not available
<input type="checkbox"/> F4 Are the taxpayer/persons named in B2, B8 and B9 resident at/connected with the stated address? (Information from requesting state)	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not available
<input type="checkbox"/> F5 Do the taxpayer/persons named in B2, B8 and B9 have a financial criminal record? (Information from requested state)	<input type="checkbox"/> <i>The information cannot be given for legal reasons.</i> <input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not available
<input type="checkbox"/> F6 Do the taxpayer/persons named in B2, B8 and B9 have a history of involvement in VAT fraud? (Information from requested state)	<input type="checkbox"/> <i>The information cannot be given for legal reasons.</i> <input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not available
<input type="checkbox"/> F7 Are the taxpayer/persons named in B2, B8 and B9 resident at/connected with the stated address? (Information from requested state)	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not available
<input type="checkbox"/> F8 The stated address of the taxpayer is:	<input type="radio"/> Business <input type="radio"/> Residential <input type="radio"/> Accommodation <input type="radio"/> Accountant <input type="radio"/> Other <input type="text"/>
<input type="checkbox"/> F9 Did your taxpayer submit VAT returns for the period From <input type="text"/> to <input type="text"/> ?	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partly <input type="text"/>
<input type="checkbox"/> F10 If yes or partly:	<input type="checkbox"/> <i>Total declared intracommunity acquisitions of goods and services for the given year. Please provide a net amount for each year, including exempt transactions.</i> <input type="radio"/> Year <input type="text"/> Amount <input type="text"/> <input type="radio"/> Year <input type="text"/> Amount <input type="text"/> <input type="checkbox"/> <i>Total declared purchases of goods and services (domestic, intracommunity, import) for the given year. Please provide a net amount for each year, including exempt transactions.</i> <input type="radio"/> Year <input type="text"/> Amount <input type="text"/> <input type="radio"/> Year <input type="text"/> Amount <input type="text"/> <input type="checkbox"/> <i>Total declared sales of goods and services (domestic, intracommunity, export) for the given year. Please provide a net amount for each year, including exempt transactions.</i> <input type="radio"/> Year <input type="text"/> Amount <input type="text"/> <input type="radio"/> Year <input type="text"/> Amount <input type="text"/>
<input type="checkbox"/> F11 Was the amount of VAT due actually paid by your taxpayer according to the submitted VAT returns?	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partly <input type="text"/> <input type="radio"/> Not applicable <input type="text"/>

VAT Fraud	
<input type="checkbox"/> F12 What was the reason for the cancellation of the VAT number? Several options possible	<input type="radio"/> No contact <input type="radio"/> No returns <input type="radio"/> No payments <input type="radio"/> No economic activity at the address <input type="radio"/> Suspicions of VAT fraud <input type="radio"/> On request of the taxpayer <input type="radio"/> Other <input type="text"/>
<input type="checkbox"/> F13 Do you qualify your taxpayer as a missing trader? .	<input type="radio"/> Yes <input type="radio"/> No
<input type="checkbox"/> F14 If yes, please explain why. Several options possible	<input type="radio"/> Intra-Community Acquisitions in VIES <input type="radio"/> No contact <input type="radio"/> No returns <input type="radio"/> No payments <input type="radio"/> No economic activity at the address <input type="radio"/> Other <input type="text"/>
<input type="checkbox"/> F15 If taxpayer qualified as a missing trader and the VAT number has not yet been cancelled, have you already started the procedure?	<input type="radio"/> Yes, please specify date <input type="text"/> <input type="radio"/> No <input type="text"/>
Other database information and additional comments	
<input type="checkbox"/> F16 Other companies managed by or connected to the named persons in B8 or B9 of the requesting and requested state, including compliance	<input type="radio"/> Not known <input type="radio"/> Name <input type="text"/> VAT number <input type="text"/> Compliant <input type="radio"/> Yes <input type="radio"/> No <input type="text"/>
<input type="checkbox"/> F17 Please provide the known bank accounts of your taxpayer and of taxpayers mentioned in F16	<input type="radio"/> Not available <input type="radio"/> VAT number <input type="text"/> Name of the bank <input type="text"/> <input type="radio"/> Bank account number (IBAN) <input type="text"/> Name of the account holder <input type="text"/>
<input type="checkbox"/> F18 Supplies/Acquisitions of goods/services	<input type="radio"/> Information from Customs declarations (imports/exports) <input type="radio"/> From <input type="text"/> to <input type="text"/> <input type="radio"/> Imports, amount <input type="text"/> <input type="radio"/> Exports, amount <input type="text"/> <input type="radio"/> Not applicable <input type="radio"/> Not available
<input type="checkbox"/> F19 History of registration data Please provide the history of registration data of your taxpayer	<input type="radio"/> Data not available <input type="radio"/> Other cases <input type="text"/> (a) issue of the VAT number <input type="text"/> (b) cancellation of the VAT number <input type="text"/>

<input type="checkbox"/> F20 Additional questions and background information regarding database information	<i>Free text box reply regarding database information</i> <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>
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H) FEEDBACK⁶
<p>Results related to the information provided:</p> <p>1) The information provided:</p> <p><input type="checkbox"/> Resulted in an additional assessment of VAT or of other taxes. Please provide details on the type and amount of tax assessed:</p> <p style="margin-left: 20px;">Type of tax: <div style="border: 1px solid black; width: 650px; height: 20px; display: inline-block;"></div></p> <p style="margin-left: 20px;">Additional assessment: <div style="border: 1px solid black; width: 650px; height: 20px; display: inline-block;"></div></p> <p style="margin-left: 20px;">Penalty: <div style="border: 1px solid black; width: 650px; height: 20px; display: inline-block;"></div></p> <p><input type="checkbox"/> Resulted in VAT registration.</p> <p><input type="checkbox"/> Resulted in VAT deregistration.</p> <p><input type="checkbox"/> Resulted in the cancellation of a VAT number from VIES or from VAT registered taxpayer's database.</p> <p><input type="checkbox"/> Resulted in the correction of VAT declarations.</p> <p><input type="checkbox"/> Led to a desk enquiry.</p> <p><input type="checkbox"/> Led to a new audit procedure or was used as part of an on-going audit.</p> <p><input type="checkbox"/> Led to a fraud investigation.</p> <p><input type="checkbox"/> Resulted in a request for information.</p> <p><input type="checkbox"/> Led to a presence in administrative office or to participation in administrative enquiry.</p> <p><input type="checkbox"/> Led to Multilateral control (MLC).</p> <p><input type="checkbox"/> Resulted in other actions:</p> <div style="border: 1px solid black; width: 900px; height: 25px; margin-top: 5px;"></div> <p><input type="checkbox"/> Did not result in any substantial action.</p> <p>2) Other comments:</p> <div style="border: 1px solid black; width: 900px; height: 25px; margin-top: 5px;"></div> <p>Date of transmission: <div style="border: 1px solid black; width: 110px; height: 20px; display: inline-block;"></div></p>
I) OUTCOME OF THE NOTIFICATION
<p>The requested authority hereby certifies:</p> <p style="margin-left: 20px;"><input type="checkbox"/> that the instrument/decision attached to the request has been notified to the addressee on:</p> <p>....</p> <p>The notification was made in the following manner:</p> <p style="margin-left: 20px;"><input type="checkbox"/> to the addressee in person.</p> <p style="margin-left: 20px;"><input type="checkbox"/> by another procedure (please describe).</p> <p style="margin-left: 20px;"><input type="checkbox"/> that the instrument/decision attached to the request could not be notified to the addressee for the following reasons:</p> <p style="margin-left: 20px;"><input type="checkbox"/> addressee not known.</p>

⁶ To be provided by the competent authority receiving the information.

- ☐ addressee deceased.
- ☐ other [(please describe)].

J) REMINDER

K) DECLINE TO REPLY

I, the requested state, decline to provide the information requested because:

- ☐ Disproportionate administrative burden on the requested authority – Art. 15(1)(a) of the VAT Protocol
- ☐ Usual sources of information not exhausted by the requesting state – Art. 15(1)(b) of the VAT Protocol
- ☐ Forbidden collection of information / enquiry as per national law of the requested state – Art. 15(2) of the VAT Protocol
- ☐ The requesting state is unable, for legal reasons, to provide similar information – Art. 15(3) of the VAT Protocol
- ☐ Disclosure of a commercial, industrial or professional secret or of a commercial process or contrary to public policy – Art. 15(4) of the VAT Protocol
- ☐ No need for an administrative enquiry – Art. 7(3) of the VAT Protocol
- ☐ Information required through the requested enquiry has been provided in less than 2 years previously – Art. 7(4) of the VAT Protocol

L) REQUEST FOR ADDITIONAL INFORMATION TO A REQUEST SENT BY THE REQUESTED STATE

I, the requested state, require the following information:

Please find below the additional information requested:

M) REQUEST FOR COMPLETION TO A REPLY SENT BY THE REQUESTING STATE

The requested state is kindly asked to supplement its reply and provide the following additional information:

Please find below the requested information:

N) SPONTANEOUS ADDITIONAL INFORMATION

Please find below related information:

O) REQUEST FOR CONSENT FOR DISCLOSURE PURSUANT TO ARTICLE 6(4) OF THE VAT PROTOCOL
<p>Pursuant to article 6(4) of the VAT Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties, we are asking you for consent to use information received within this information exchange for the following purpose:</p> <div style="border: 1px solid black; height: 25px; width: 100%; margin-top: 5px;"></div>
<p>I, the requested state,</p> <ul style="list-style-type: none"> <input type="radio"/> am providing the requested consent <input type="radio"/> am not providing the requested consent <div style="border: 1px solid black; height: 25px; width: 100%; margin-top: 5px;"></div>
P) INFORMATION ON SHARING ARTICLE 6(7) OF THE VAT PROTOCOL
<p>Pursuant to article 6(7) of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties, we are informing you of our intention to share the information received within this information exchange with a third Member State or third country.</p> <div style="border: 1px solid black; height: 25px; width: 100%; margin-top: 5px;"></div>
<p>Reply:</p> <div style="border: 1px solid black; height: 25px; width: 100%; margin-top: 5px;"></div>
Q) CONSENT FOR DISCLOSURE ARTICLE 6(6) OF THE VAT PROTOCOL
<p>Pursuant to article 6(6) of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties, we are asking you for consent to share the information received within your reply to another state .</p> <div style="border: 1px solid black; height: 25px; width: 100%; margin-top: 5px;"></div>
<p>I, the requested state,</p> <ul style="list-style-type: none"> <input type="radio"/> am providing the requested consent <input type="radio"/> am not providing the requested consent <div style="border: 1px solid black; height: 25px; width: 100%; margin-top: 5px;"></div>
S) REQUEST FOR CONSENT PURSUANT TO ARTICLE 6(7) OF THE VAT PROTOCOL
<p>Pursuant to Art. 6(7)(a) of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties, I request permission to forward the information obtained in accordance with this Protocol to a third country.</p> <div style="border: 1px solid black; height: 25px; width: 100%; margin-top: 5px;"></div>
<p>I, the requested state,</p> <ul style="list-style-type: none"> <input type="radio"/> am providing the requested consent <input type="radio"/> am not providing the requested consent <div style="border: 1px solid black; height: 25px; width: 100%; margin-top: 5px;"></div>
T) CANCELLATION OF THE REQUEST
<p>I, the requesting state, cancel this request for information for the following reason(s):</p> <ul style="list-style-type: none"> <input type="checkbox"/> Request duplicated <input type="checkbox"/> Sent to the wrong state <input type="checkbox"/> The deadline for taxation passed <input type="checkbox"/> The information was gathered through another channel <input type="checkbox"/> Other <div style="border: 1px solid black; height: 25px; width: 100%; margin-top: 5px;"></div>