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**PROPOSAL**

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Delegations will find attached a proposal from the Commission, submitted under a covering letter from Mr Jordi AYET PUIGARNAU, Director, to Mr Uwe CORSEPIUS, Secretary-General of the Council of the European Union.

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Encl.: COM(2013) 721 final



EUROPEAN  
COMMISSION

Brussels, 23.10.2013  
COM(2013) 721 final

2013/0343 (CNS)

Proposal for a

**COUNCIL DIRECTIVE**

**amending Directive 2006/112/EC on the common system of value added tax as regards a  
standard VAT return**

{SWD(2013) 426 final}

{SWD(2013) 427 final}

{SWD(2013) 428 final}

## EXPLANATORY MEMORANDUM

### 1. CONTEXT OF THE PROPOSAL

The VAT system requires businesses to complete periodic VAT returns detailing information necessary for the payment and control of VAT and this can be especially complex when submitting VAT returns in different Member States. The complexity is the result of providing different information, the information not having harmonised definitions, the lack of good common guidance, different rules and procedures for the submission and corrections, and needing to use the national language. This all leads to an increase in burdens on business, reduced accuracy and timeliness of VAT declarations, and restricts cross-border trade.

To address these problems the Commission sought stakeholder views on a standard VAT declaration through the consultation on the Green Paper on the Future of VAT<sup>1</sup>. Positive replies from stakeholders led the Commission to include in the Communication on the Future of VAT<sup>2</sup> a commitment to come forward with a proposal for a standard VAT declaration before the end of 2013.

The proposal supports other Commission initiatives. The Action Programme for Reducing Administrative Burdens in the EU is helped by a high-level group, in place until October 2014, which advises the Commission on reducing administrative burdens linked to EU legislation. It focuses on SMEs and micro enterprises, as well as how to make Member State public administrations more efficient and responsive to the needs of stakeholders when implementing EU legislation. The standard VAT declaration fits well with these burden reduction aims.

Building on the "Think Small First" principle from the Small Business Act by cutting "red tape" for SMEs is a key Commission aim. The recent Communication on Smart regulation - Responding to the needs of small and medium-sized enterprises has highlighted, from an on-line survey of SMEs, the VAT Directive<sup>3</sup> as an area of EU legislation most burdensome. The VAT declaration, in particular, is identified as an area where divergences constitute an obstacle to EU trade. This proposal aims to reduce burdens on all business, and particularly SMEs, and is highlighted in the Communication on Smart regulation<sup>4</sup>.

Businesses increasingly complain that in doing business in the EU, it can be difficult to be VAT compliant. This can be particularly true for e-commerce and the supply of goods in the internal market, where the customer is a private individual and the supplier needs to register, declare and pay the VAT in the Member State of the customer. These obligations can create obstacles to cross-border trade and a standard VAT return can reduce those obstacles. The Single Market Act II<sup>5</sup> is therefore calling for the introduction of a standard VAT return.

Moreover, growth-friendly fiscal consolidation is one of the five priorities of the Annual Growth Survey 2012. As VAT represents around 21% of national tax revenues, and with 12%

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<sup>1</sup> COM(2010) 695 final

<sup>2</sup> COM(2011) 851 final

<sup>3</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1)

<sup>4</sup> COM(2013) 122 final

<sup>5</sup> COM(2012) 573 final

of VAT receipts uncollected, a more efficient fraud proof VAT system is needed. The exchange of timely information between Member States is a key element in reducing fraud and improving compliance and a standard VAT return can help in this regard.

## **2. RESULTS OF CONSULTATIONS WITH THE INTERESTED PARTIES AND IMPACT ASSESSMENTS**

### **Consultation of interested parties**

The standard VAT declaration has been the subject of several consultations. It was included in the Green Paper on the Future of VAT for which the results can be found at:

[http://ec.europa.eu/taxation\\_customs/common/consultations/tax/2010\\_11\\_future\\_vat\\_en.htm](http://ec.europa.eu/taxation_customs/common/consultations/tax/2010_11_future_vat_en.htm)

Businesses and Member States have been consulted during the study undertaken by PwC which included a Fiscalis seminar organised in October 2012. In addition businesses have been further consulted in meetings of the VAT Expert Group in January 2012 and in the Small Business Act follow-up meeting with SME stakeholders in April 2013, and Member States in the Group on the Future of VAT held in January 2013.

Results of the VAT Expert Group can be found at:

[http://ec.europa.eu/taxation\\_customs/taxation/vat/key\\_documents/expert\\_group/index\\_en.htm](http://ec.europa.eu/taxation_customs/taxation/vat/key_documents/expert_group/index_en.htm)

Results of the Group on the Future of VAT can be found at:

[http://ec.europa.eu/taxation\\_customs/taxation/vat/key\\_documents/discussions\\_member\\_states/index\\_en.htm](http://ec.europa.eu/taxation_customs/taxation/vat/key_documents/discussions_member_states/index_en.htm)

### **Impact Assessment**

The proposal is accompanied by an Impact Assessment.

Of the options evaluated in detail the preferred option is for a standard VAT return, mandatory for Member States and for business, which provides a list of standardised information of which only a small number of items are required in all cases. This maximises the burden reduction for businesses while limiting the cost for Member States.

The preferred option is estimated to reduce administrative burdens by a maximum of EUR 15 billion per annum.

## **3. LEGAL ELEMENTS OF THE PROPOSAL**

The proposal is based on Article 113 of the Treaty on the Functioning of the European Union (TFEU) to the extent that harmonisation is necessary to ensure the functioning of the internal market and to avoid distortion of competition.

### **Subsidiarity principle**

The objectives of the proposal cannot be sufficiently achieved by the Member States. Standardisation of the VAT return obligation can only be achieved through the EU's

legislative process by amending the VAT Directive which sets out the relevant rules of the VAT return.

The scope of the proposal is limited to what can only be achieved with EU legislation and therefore complies with the subsidiarity principle.

### **Proportionality principle**

The amendments to the VAT Directive are necessary to achieve a standardisation of VAT returns and to limit the information requirements to that necessary for the control and collection of VAT so as to reduce burdens on business and remove obstacles to the proper functioning of the internal market.

In addition distortions of competition can be better avoided through the enhanced possibilities of control which a standard form offers to Member States.

The proposal therefore complies with the proportionality principle.

### **Choice of instruments**

The proposed instrument is a Directive as the legislation being amended is a Directive and so no other legislative act would be suitable.

### **Explanatory documents**

Member States are required to communicate to the Commission the text of national provisions transposing the Directive as well as providing an explanatory document explaining the relationship between the components of this directive and the corresponding parts of national transposition instruments. This is justified and proportional.

## **4. BUDGETARY IMPLICATION**

The proposal has no negative impact on the EU budget.

## **5. DETAILED EXPLANATION OF THE PROPOSAL**

The idea behind a standard VAT declaration is to allow all businesses to provide standardised information to each Member State submitted in a common, preferably electronic, format. In this way a business submitting a VAT return in one Member State can easily complete and submit a VAT return in another Member State because the information and submission is standardised.

The standard VAT declaration should be available to all businesses because to limit it to certain categories of businesses would only serve to reduce its scope, increase complexities and thereby lower burden reduction. Equally to lower costs and complexities for Member States only one VAT return should be offered at the level of the EU, the standard VAT declaration.

The proposal addresses issues in relation to the content, submission in terms of when and how, and corrections of the standard VAT return. For the content it is both the amount of information and standardising that information that are the key elements in reducing burdens

on business. The proposal lists a maximum number of twenty six boxes of information to be completed by business for which Member States may choose to exempt businesses from all but five. The information provided should be consistent in all Member States so that information declared in one Member State is determined in exactly the same way as it is in all the other Member States.

Additionally Member States may require extra information for the control and administration of VAT for specific regions, territories, or special regimes allowed exceptionally in VAT legislation. Only in these duly justified cases may Member States require businesses to provide more than the twenty six standard boxes of information.

For the submission the proposal provides for a minimum standard. All businesses should be allowed to submit monthly VAT returns, with VAT being due and paid by the end of the month following the VAT return period. Beyond that Member States may introduce further burden reductions to allow for longer VAT return periods of up to one year and to extend the due date for submission and payment by up to a further month. This should ensure that no business is required to file more frequent VAT returns nor submit or pay the VAT due within a reduced deadline.

The proposal also encourages electronic filing. Businesses should have the right to submit in all Member States the standard VAT return electronically, including by electronic file transfer, using advanced electronic signatures interoperable throughout the EU or other technologies offering a similar level of security.

To ensure that certain technical aspects of the VAT return are standardised, which cannot be achieved through a directive, scope is provided in the proposal for the use of the comitology procedure. This is envisaged where needed for the technical details of the return, for the common definitions and procedures, for the detailed treatment of corrections, as well as for the common methods of electronic submission.

#### **Articles 178, 185, 211, 271 and 318**

Where the VAT Directive uses the term "VAT return" this has been replaced with the term "standard VAT return" to avoid confusion as Chapter 5 in Title XI has been split into two sections, namely "Standard VAT return" and "Other returns and information". This affects the changes to Articles 178, 185, 211, 271 and 318.

The definition of "VAT return" in point 5 of Article 357 and point 4 of Article 358 from 1 January 2015 is specific to the Chapter relating to the special schemes for non-established taxable persons supplying telecommunications, broadcasting and electronic services to non-taxable persons and can be left unchanged.

#### **Articles 206 and 252**

Article 206 in its current form allows Member States to opt for a different payment deadline than the one of submitting the VAT return and to require interim payments. Such a provision which allows the coexistence of different payment deadlines would partially remove the benefits of the proposed standard VAT return. Therefore, the general rule that the payment of VAT is made when the standard VAT return is submitted is maintained in Article 206 but the possibility for Member States to choose any other payment date is removed.

By Article 252 the standard VAT return is to be submitted by the end of the month following the standard VAT return period. To avoid in some cases reducing payment deadlines for businesses Member States are allowed to extend the deadline for submission of the standard VAT return by a further month. Thus the VAT return and payment are both due at a minimum of one month and a maximum of 2 months after the end of the VAT return period.

The standard VAT return period is set in Article 252 at one month. However, to prevent businesses having to submit more frequent standard VAT returns than is currently the case Member States can allow businesses to submit standard VAT returns for a period of up to one year.

In line with the common Union's policy concerning the definition of micro, small and medium-sized enterprises<sup>6</sup>, for micro enterprises with an annual turnover less than EUR 2 000 000 they can submit quarterly VAT returns unless there is a risk to the control and collection of VAT.

### **Article 250**

Five items of information are required on all standard VAT returns corresponding to output and input tax, the associated net figures and the net amount to pay or to be refunded. All Member States currently require this information and this is covered by the current Article 250(1).

Common rules for the correction of VAT returns are necessary to achieve the desired level of standardisation. Member States should however be allowed to determine their own correction period as these periods are closely linked to national audit procedures. Therefore, in the second paragraph, the principle of allowing taxable persons to correct VAT returns under a time period determined by Member States is introduced. The total value of intra-Community supplies of goods and of intra-Community acquisitions of goods can be established on the basis of the EU sales lists and thus should not be included in the standard VAT return. However, a transitional period is necessary to adjust national statistical systems which currently, for the compilation of intra-Community trade in goods statistics<sup>7</sup>, rely to a high degree on the information provided in VAT returns.

### **Article 251**

In addition to mandatory information on the standard VAT return other information may be required by Member States for risk analysis and control purposes. To reduce burdens on business and to exclude information needed for statistical, and not VAT, purposes the additional information requirements should be standardised and kept to a minimum.

Part of the additional information is specific to certain transactions in the VAT Directive and is standardised. Article 251(1) allows extra standardised information in relation to sales and VAT due and contains eight items of information. Article 251(2) allows thirteen items of standardised information in relation to purchases and deductible VAT.

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<sup>6</sup> Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.05.2003, p. 36)

<sup>7</sup> Regulation (EC) No 638/2004 of the European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trading of goods between Member States and repealing Council Regulation (EEC) No 3330/91 (OJ L 102, 7.4.2004, p. 1)

However, other additional information is necessary where Member States apply special rules in certain regions or territories or for special schemes applying to certain taxable persons or transactions. This is provided for in Article 251(3). Due to its specific character, the content of additional information referred to in Article 251(3) will be standardised through the comitology procedure.

To provide transparency and to facilitate business compliance where Member States require additional information this should be notified to the appropriate committee.

#### **New Article 252a**

E-filing should be further promoted and although Member States must allow, and may require, electronic submission this should be further enhanced to allow file transfer, as is the case with recapitulative statements, and to provide common secure methods of transmission including the use of advanced electronic signatures. The definitions used in this Article are in line with the Directive 1999/93/EC<sup>8</sup> on electronic signatures. However these definitions may need to be adapted after the adoption of the Commission proposal on the Regulation on electronic identification and trust services for electronic transactions in the internal market<sup>9</sup>.

This article standardises further the current Article 250(2).

#### **Article 253**

This is deleted as it is a specific measure applicable only to Sweden and would be contrary to the aims of a standard VAT return.

#### **Article 254**

The content of this article is moved to a new Article 257a in a new Section 2 under the heading of "Other returns and information". This is because any specific information required from the seller of a new means of transport under the current Article 254 should not be included in a standard VAT return but the information is nevertheless still needed.

#### **Article 255**

This article replaces Articles 255, 256 and 257 and brings them together in a single article. There is no change of substance.

#### **Articles 256 and 257**

The content of these articles is moved to Article 255.

#### **Articles 258 and 259**

Article 258 on the submission of information relating to intra-Community acquisitions of new means of transport and of products subject to excise duties, as well as Article 259 on the information needed to check the correct application of rules relating to the acquisition of new

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<sup>8</sup> Directive 1999/93/EC of the European Parliament and of the Council of 13 December 1999 on a Community framework for electronic signatures (OJ L 13,19.01.2000, p. 12).

<sup>9</sup> COM/2012/0238 final - 2012/0146 (COD).



means of transport are still needed but are amended to reflect the fact that this information may be required in other returns.

### **Article 260**

The information on the importation of goods is now included in Articles 251(1)(g) and 251(2)(g) and consequently this article should be deleted.

### **Article 261**

Member States are no longer allowed to require taxable persons to submit an annual summarising VAT return that details all the transactions declared in the previous year's periodic VAT returns and which provides the information necessary for any adjustments. The adjustments are included in the standard VAT return through Article 251(2)(h) and Article 261 should, therefore, be deleted.

### **New Articles 255a and 255b**

As was the case with the VAT return for the special schemes for non-established taxable persons supplying telecommunications, broadcasting and electronic services to non-taxable persons, the VAT Directive should set out the information requirements and a Commission Implementing Regulation should provide the technical details. These articles replicate that procedure by providing that the technical details relating to the information referred to in Articles 250 and 251, common definitions and procedures for the submission of the information, common procedures by which corrections can be made and common electronic methods beyond using advanced electronic signatures may be agreed upon through a Commission Implementing Regulation using the comitology procedure.

### **New Article 257a**

Article 254 is moved to a new Section 2 on "Other returns and information" as the information on the sale of new means of transport is not included in the standard VAT return.

### **Article 272**

In order to ensure a consistent application of the standard VAT return Member States should only be allowed to release taxable persons from the requirement to submit a VAT return in certain limited cases. These cases are when the taxable person is not subject to VAT on his intra-Community acquisitions, or is covered by the exemption for small enterprises or the common flat rate scheme for farmers.

### **Article 273**

To ensure that the standard VAT return is indeed standardised Member States should not be allowed to impose additional standard VAT return obligations on businesses other than those mentioned and therefore the option to do so in Article 273 is excluded as regards the standard VAT return.

Proposal for a

**COUNCIL DIRECTIVE**

**amending Directive 2006/112/EC on the common system of value added tax as regards a standard VAT return**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 113 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national Parliaments,

Having regard to the opinion of the European Parliament<sup>10</sup>,

Having regard to the opinion of the European Economic and Social Committee<sup>11</sup>,

Acting in accordance with a special legislative procedure,

Whereas:

- (1) Council Directive 2006/112/EC<sup>12</sup> requires taxable persons to submit VAT returns but allows flexibility for the Member States to determine the information needed. This gives rise to disparate rules and procedures governing the submission of VAT returns in the Union, added complexity for businesses and VAT obligations that create obstacles to Union trade.
- (2) To reduce burdens on business and improve the functioning of the internal market a standard VAT return should be introduced for all businesses trading in the Union. the use of standardised returns should facilitate the control of VAT returns by the Member States.
- (3) It is necessary that administrative burdens are reduced to a minimum. The information required on the standard VAT return should therefore have a limited set of mandatory information. Moreover, as regards the standard VAT return and other returns, Member States should not be allowed to require other information than the one laid down in chapter 5 of Title XI of the Directive.

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<sup>10</sup> OJ C , , p. .

<sup>11</sup> OJ C , , p. .

<sup>12</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

- (4) Member States should be allowed to require further information from taxable persons and for this purpose it is appropriate to establish a standardised list of additional information that may be requested. This is useful in terms of risk analysis and for control purposes. To ensure transparency and standardisation Member States requiring such additional information should notify the Standing Committee on Administrative Cooperation.
- (5) To allow Member States to adjust their systems for the compilation of statistics concerning supplies and acquisitions of goods within the Union, information on the total value of supplies of goods within the Union and of acquisitions of goods within the Union should be part of mandatory information set out in the standard VAT return until 31 December 2019.
- (6) The tax period should be monthly for all businesses except for micro enterprises which should submit standard VAT returns quarterly. It should still be possible for Member States to extend this period for up to one year in order to reduce the administrative burden.
- (7) A common minimum deadline for submitting the standard VAT return should be set at the end of the month following the tax period to create a minimum standard but with flexibility for Member States to extend that period by a further month to avoid increasing burdens on business.
- (8) Payment deadlines should be harmonized in order to reduce the administrative burden and the net amount of VAT should be paid when submitting the standard VAT return or in any event at the expiry of the deadline by which the standard VAT return must be submitted.
- (9) To encourage electronic filing, the submission of the standard VAT return should be allowed by electronic means.
- (10) Given that the standard VAT return covers all the information needed for any adjustments to be made, it is appropriate to dispense with the specific requirements for the importation of goods and for an annual summarising VAT return.
- (11) The standard VAT return should be used by all businesses making certain similar supplies and therefore the option for Member States to exempt certain businesses from the obligation to submit a standard VAT return should be restricted so that the requirement to submit such a return is applied in a consistent manner throughout the Union.
- (12) For new means of transport and products subject to excise duty, the information required is specific and limited in nature. The standardisation of such information in the standard VAT return is not appropriate. Instead, the information should be collected through a separate return so as to reduce the burden for the majority of businesses.
- (13) In order to ensure uniform conditions for the implementation of Directive 2006/112/EC, implementing powers should be conferred on the Commission as regards the provision of the technical details, including a common electronic message for the transmission, a common set of definitions and procedures for the submission, common procedures by which corrections can be made and common electronic

methods offering a sufficient level of security for the submission of the standard VAT return. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers<sup>13</sup>.

(14) In accordance with the Joint Political Declaration of Member States and the Commission of 28 September 2011 on explanatory documents<sup>14</sup>, Member States have undertaken to accompany, in justified cases, the notification of their transposition measures with one or more documents explaining the relationship between the components of a directive and the corresponding parts of national transposition instruments. With regard to this Directive, the legislator considers the transmission of such documents to be justified.

(15) Directive 2006/112/EC should therefore be amended accordingly,

HAS ADOPTED THIS DIRECTIVE:

#### *Article 1*

Directive 2006/112/EC is amended as follows:

(1) In Article 178, point (c) is replaced by the following:

"(c) for the purposes of deductions pursuant to point (c) of Article 168, in respect of the intra-Community acquisition of goods, he must include in the standard VAT return provided for in Article 250 the amount of VAT due on his intra-Community acquisitions of goods and he must hold an invoice drawn up in accordance with Sections 3, 4 and 5 of Chapter 3 of Title XI,"

(2) In Article 185, paragraph 1 is replaced by the following:

"1. Adjustment shall, in particular, be made where, after the standard VAT return is made, some change occurs in the factors used to determine the amount to be deducted, for example where purchases are cancelled or price reductions are obtained."

(3) Article 206 is replaced by the following:

#### *"Article 206*

Any taxable person liable for payment of VAT must pay the net amount of the VAT when submitting the standard VAT return provided for in Article 250, or in any event at the expiry of the deadline by which the standard VAT return must be submitted."

(4) In Article 211, subparagraph 2 is replaced by the following:

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<sup>13</sup> OJ L 55, 28.2.2011, p. 13.

<sup>14</sup> OJ C 369, 17.12.2011, p. 14.

"In particular, Member States may provide that, in the case of the importation of goods by taxable persons or certain categories thereof, or by persons liable for payment of VAT or certain categories thereof, the VAT due by reason of the importation need not be paid at the time of importation, on condition that it is entered as such in the standard VAT return to be submitted in accordance with Article 250."

(5) The following Section heading is inserted before Article 250:

**"Section 1  
Standard VAT return"**

(6) Articles 250, 251 and 252 are replaced by the following:

*"Article 250 [Article 250(1)]*

1. Every taxable person shall submit a standard VAT return, which includes his VAT identification number or tax reference number and the tax period concerned, setting out:

- (a) the tax that has become chargeable;
- (b) the tax for which deduction is made;
- (c) the net amount of the VAT to pay or to be refunded;
- (d) the total value, exclusive of VAT, of the transactions for which the tax has become chargeable, including the value of any exempt transactions;
- (e) the total value, exclusive of VAT, of the transactions for which deduction is made;
- (f) the total value of the supplies of goods referred to in Article 138 for tax periods up to 31 December 2019;
- (g) the total value, exclusive of VAT, of intra-Community acquisitions of goods, or transactions treated as such for tax periods up to 31 December 2019.

2. Member States shall allow corrections to be made to the standard VAT return and shall set the time period in respect of which such corrections may be made.

*Article 251 [Article 251]*

1. For transactions in respect of which VAT has become chargeable during the tax period, in addition to the information referred to in Article 250(1), Member States may require the standard VAT return covering a given tax period to show any or all of the following information:

- (a) the tax and the total value, exclusive of VAT, of supplies of goods and services for each rate;
- (b) the total value of the supplies of goods referred to in Article 138 for tax periods after 31 December 2019;

- (c) the total value, exclusive of VAT, of supplies of services, other than services that are exempted from VAT in the Member State where the transaction is taxable, for which the recipient is liable to pay the tax pursuant to Article 196;
- (d) the total value, exclusive of VAT, of supplies of goods or supplies of services not covered in point (c) for which the recipient is liable to pay the tax;
- (e) the total value of the supplies of goods referred to in points (a) and (b) of Article 146(1);
- (f) the total value of any other exempt transactions not covered under points (b) to (e);
- (g) the tax on:
  - (i) intra-Community acquisitions of goods, or transactions treated as such, pursuant to Articles 21 or 22;
  - (ii) supplies of goods or services received for which the recipient is liable to pay the VAT;
  - (iii) the importation of goods where the Member State exercises the option under the second paragraph of Article 211.

2. For transactions in respect of which a deduction of VAT is made during the tax period in addition to the information referred to in Article 250(1), Member States may require the standard VAT return covering a given tax period any or all of the following information:

- (a) the tax and the total value, exclusive of VAT, of the supplies of goods and services received other than those referred to in points (b) to (g);
- (b) the total value, exclusive of VAT, of intra-Community acquisitions of goods, or transactions treated as such for tax periods after 31 December 2019;
- (c) the tax on intra-Community acquisitions of goods, or transactions treated as such;
- (d) the tax and the total value, exclusive of VAT, of supplies of goods or services received for which the recipient is liable to pay the tax pursuant to Articles 199 or 199a or to a national measure authorised under Articles 199b or Article 395;
- (e) the tax and the total value, exclusive of VAT, of supplies of services received, other than services that are exempted from VAT in the Member State where the transaction is taxable, for which the recipient is liable to pay the tax pursuant to Article 196;
- (f) the tax and the total value, exclusive of VAT, of supplies of goods or services not covered by points (c) and (d) for which the recipient is liable to pay the tax;
- (g) the tax and the total value, exclusive of VAT, of the importation of goods;
- (h) any adjustment of deductions as covered by Article 184.

3. For transactions originating in or intended for a specific region or territory for which special rules apply or which are covered by a special scheme outside the normal VAT arrangements, in respect of which VAT has become chargeable during the tax period, in addition to the information referred to in Article 250(1), Member States may require the standard VAT return covering a given tax period to include one or both of the following:
  - (a) information necessary to calculate the tax that has become chargeable;
  - (b) information necessary to calculate the deductible VAT.
4. Member States shall inform the committee established by Article 58 of Council Regulation (EU) No 904/2010<sup>15</sup> of national legislative measures adopted pursuant to paragraphs 1, 2 and 3 of this Article.

*Article 252 [Article 252]*

1. The standard VAT return shall be submitted by a deadline to be determined by Member States. That deadline may not be less than one month and not more than two months, after the end of each tax period.
2. The tax period shall be set at one calendar month.

Member States shall, however, allow a tax period of three calendar months for taxable persons whose annual turnover is no higher than EUR 2 000 000, or the equivalent in national currency, as calculated in accordance with Article 288, unless one calendar month is needed in order to prevent tax evasion or fraud in specific cases.

Member States may allow longer tax periods in other cases provided that those periods do not exceed one year."

(7) The following Article 252a is inserted:

*"Article 252a [Article 250(2) and new]*

Member States shall allow, and may require, the standard VAT return to be submitted by electronic means. This shall include the possibility to use electronic file transfer.

Standard VAT returns submitted by electronic means shall be accepted by Member States when the authenticity of the origin and the integrity of their content are ensured by an advanced electronic signature within the meaning of point (2) of Article 2 of Directive 1999/93/EC of the European Parliament<sup>16</sup>, based on a qualified certificate and created by a secure signature creation device, within the meaning of points (6) and (10) of Article 2 of Directive 1999/93/EC or by other methods offering a similar level of security."

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<sup>15</sup> Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 268, 12.10.2010, p. 1).

<sup>16</sup> Directive 1999/93/EC of the European Parliament and of the Council of 13 December 1999 on a Community framework for electronic signatures (OJ L 13, 19.1.2000, p. 12).

(8) Articles 253 and 254 are deleted.

(9) Article 255 is replaced by the following:

*"Article 255[Articles 255, 256, 257]*

Member States shall take the measures necessary to ensure the following comply with the obligations relating to submission of a standard VAT return, as laid down in this section:

- (a) the customer of investment gold as the person liable for payment of VAT pursuant to Article 198(1) or the customer if, in the case of gold material, semi-manufactured products or investment gold as defined in Article 344(1), where the Member State exercises the option provided for in Article 198(2) of designating him as the person liable for payment of VAT;
- (b) persons who are regarded as liable for payment of VAT instead of a taxable person not established within their territory, in accordance with Articles 194 to 197 and Article 204;
- (c) non-taxable legal persons who are liable for payment of VAT due in respect of intra-Community acquisitions of goods, as referred to in Article 2(1)(b)(i)."

(10) The following Articles 255a and 255b are inserted:

*"Article 255a [new]*

The following shall be established in accordance with the procedure provided for in Article 255b:

- (a) the technical details, including a common electronic message, for the transmission of the information referred to in Articles 250 and 251;
- (b) a common set of definitions and procedures for the submission of the information referred to in Articles 250 and 251;
- (c) common procedures by which corrections can be made to the standard VAT return;
- (d) common electronic methods offering a sufficient level of security for the submission of the standard VAT return.

*Article 255b [new]*

1. The Commission shall be assisted by the committee established by Article 58 of Council Regulation (EU) No 904/2010(\*). That committee shall be a committee within the meaning of Regulation (EU) No 182/2011 of the European Parliament and of the Council(\*\*).

2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.



(\*) OJ L 268, 12.10.2010, p. 1.

(\*\*) OJ L 55, 28.2.2011, p. 13."

(11) Articles 256 and 257 are deleted.

(12) The following Section heading is inserted after Article 255b:

## **"Section 2**

### **Other returns and information"**

(13) The following Article 257a is inserted:

#### *"Article 257a [Article 254]*

In the case of supplies of new means of transport carried out in accordance with the conditions specified in Article 138(2)(a) by a taxable person identified for VAT purposes for a customer not identified for VAT purposes, or by a taxable person as defined in Article 9(2), Member States shall take the measures necessary to ensure that the vendor communicates all the information needed for VAT to be applied and its application checked by the tax authorities."

(14) Articles 258 and 259 are replaced by the following:

#### *"Article 258*

Member States shall lay down detailed rules for the submission of returns in respect of intra-Community acquisitions of new means of transport, as referred to in Article 2(1)(b)(ii), and intra-Community acquisitions of products subject to excise duty, as referred to in Article 2(1)(b)(iii).

#### *Article 259*

Member States may require persons who make intra-Community acquisitions of new means of transport as referred to in Article 2(1)(b)(ii), to provide, when submitting the return, all the information needed for VAT to be applied and its application checked by the tax authorities."

(15) Articles 260 and 261 are deleted.

(16) In Article 271, the introductory phrase is replaced by the following:

"By virtue of the authorisation referred to in Article 269, Member States which set at over three months the tax period in respect of which taxable persons must submit the standard VAT return provided for in Article 250 may permit such persons to submit recapitulative statements in respect of the same period where those taxable persons meet the following three conditions:"

(17) Article 272 is amended as follows:

(a) In paragraph 1, the second subparagraph is deleted.

(b) The following paragraph 1a is inserted:

"1a. Member States may not release the following taxable persons from the following obligations:

- (a) those referred to in point (b) of paragraph 1 from the invoicing obligations laid down in Sections 3 to 6 of Chapter 3 and Section 3 of Chapter 4.
- (b) those referred to in points (b) and (c) of paragraph 1 from the standard VAT return obligations laid down in Section 1 of Chapter 5."

(18) In Article 273, the second paragraph is replaced by the following:

"The option under the first paragraph may not be relied upon in order to impose additional invoicing and standard VAT return obligations over and above those laid down in Chapter 3 and in Section 1 of Chapter 5."

(19) In Article 318(1), the first subparagraph is replaced by the following:

"In order to simplify the procedure for collecting the tax and after consulting the VAT Committee, Member States may provide that, for certain transactions or for certain categories of taxable dealers, the taxable amount in respect of supplies of goods subject to the margin scheme is to be determined for each tax period during which the taxable dealer must submit the standard VAT return provided for in Article 250."

#### *Article 2*

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 31 December 2016 at the latest. They shall forthwith communicate to the Commission the text of those provisions.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

#### *Article 3*

This Directive shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

*Article 4*

This Directive is addressed to the Member States.

Done at Brussels,

*For the Council  
The President*