



**COUNCIL OF
THE EUROPEAN UNION**

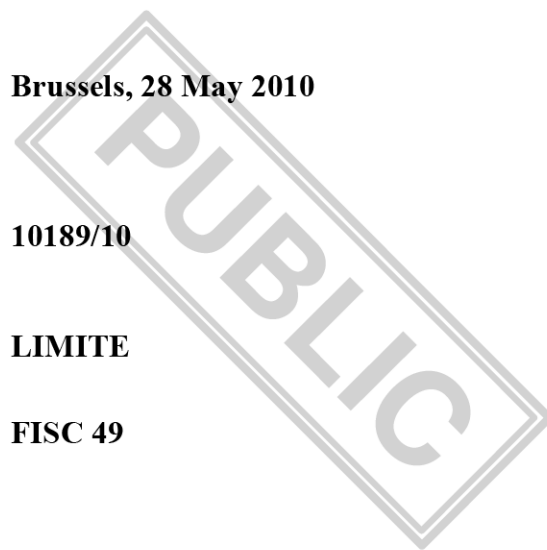
Brussels, 28 May 2010

**Interinstitutional File:
2009/0118 (CNS)**

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FISC 49



NOTE

from:	Presidency
to:	COREPER/Council
No. Cion prop.:	12886/09 FISC 108 - COM(2009) 427 final
Subject:	Proposal for a Council Regulation on administrative cooperation and combating fraud in the field of value added tax (Recast) - Political agreement

1. On 19 August 2009, the Commission submitted to the Council the abovementioned proposal.

The European Parliament and the Economic and Social Committee delivered their opinions respectively on 5 May and 17 February 2010.

2. The Working Party on Tax Questions and the Fiscal Attachés examined this proposal at several meetings.

3. With a view to the discussion at Coreper on 2 June 2010 and an agreement at the ECOFIN Council on 8 June 2010, delegations will find a new Presidency compromise proposal as set out in the Annex legal text¹ and the Addendum (statements), which take account of the discussions of the meetings of the Working Party on Tax Questions and of the Fiscal Attachés on 25 May and 26 May 2010.

N.B. New text is indicated in bold and by underlining the insertion and including it within Council tags: ;
Deleted text is indicated within underlined square brackets as follows:
[...] .

¹ The recitals still need to be adapted to the text following the Council's agreement.

Ⓔ 1798/2003 (adapted)

new

2009/0118 (CNS)

Proposal for a

COUNCIL REGULATION

**on administrative cooperation and combating fraud in the field of value added tax ~~and~~
repealing Regulation (EC) No 1798/2003**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 93 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament¹,

Having regard to the opinion of the European Economic and Social Committee²,

¹ OJ C [...].

² OJ C [...].

Whereas:

new

- (1) Council Regulation (EC) No 1798/2003 of 7 October 2003 on administrative cooperation in the field of value added tax and repealing Regulation (EEC) No 218/92¹ has been substantially amended several times. Since further amendments are to be made, it should be recast in the interests of clarity. For the sake of clarity and ease of comprehension, the provisions applicable up to 31 December 2014 and those applicable from 1 January 2015 should be presented separately.
-

☒ 1798/2003 recital 1

- (2) Tax evasion and tax avoidance extending across the frontiers of Member States lead to budget losses and violations of the principle of fair taxation and are liable to bring about distortions of capital movements and of the conditions of competition. They therefore affect the operation of the internal market.
-

☒ 1798/2003 recital 3 (adapted)
Council

- ~~(3)~~⁽⁴⁾ The tax harmonisation measures taken to complete the internal market should ~~therefore~~ include the establishment of a common system for the exchange of information between the Member States whereby the Member States' administrative authorities are to assist each other and cooperate with the Commission in order to ensure the proper application of value added tax (VAT) on supplies of goods and services, intra-Community acquisition of goods and importation of goods.

¹ OJ L 264, 15.10.2003, p. 1.

(3a) Administrative cooperation should not lead to an undue shift of administrative burdens between Member States. A Member State should make use of means available under domestic law before requesting assistance from other Member States, except where not requesting assistance would cause disproportionate burdens to the requesting Member State or put tax revenue at risk.

new

Council

(4) In its Communication to the Council, the European Parliament and the European Economic and Social Committee on a coordinated strategy to improve the fight against VAT fraud in the European Union, of 1 December 2008¹, the Commission set out the ‘conventional’ measures to be implemented swiftly to combat tax fraud.

[...]

(6) In the light of the report on the operation of administrative cooperation in the field of VAT², drawn up under Article 45 of the Regulation and adopted by the Commission on XXXXX 2009, certain editorial and practical clarifications need to be made to the Regulation.

¹ COM(2008) 807 final.

² OJ C XXXXXXXXXXX

☒ 143/2008 recital 4

new

~~(7)(4)~~ (4) Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but in another Member State¹ ~~simplifies the refund procedure for VAT in a Member State in which the taxable person concerned is not identified for VAT purposes~~ requires rules on the exchange and storage of information by Member States .

☒ 143/2008 recital 5 (adapted)

new

~~(8)(5)~~ ~~The extension of the scope of the special scheme and the amendments to~~ The establishment of the one-stop scheme introduced in Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax², as amended by Directive 2008/8/EC³, and the refund procedure for taxable persons not established in the Member State of refund provided for in Directive 2008/9/EC, mean that the Member States ~~concerned~~ will need to exchange a large amount of ~~considerably more~~ information. The required exchange of information should not make any excessive administrative demands on the Member State concerned. ~~This exchange of information should thus take place electronically under existing systems for exchanging information.~~

¹ OJ L 44, 20.2.2008, p. 23.

² OJ L 347, 11.12.2006, p. 1.

³ OJ L 44, 20.2.2008, p. 11.

new

- (9) The Member State of establishment should collect or be in a position to collect certain information on cross-border transactions so that transactions which are taxable in a Member State other than that in which the supplier is established can be supervised effectively.
- (10) In the interests of effectiveness and speed and on grounds of cost, it is essential that the information communicated under this Regulation should be provided by electronic means wherever possible.
- (11) For the purposes of collecting the tax owed, the Member States must ensure collectively that VAT is correctly assessed in every Member State. The Member States must therefore monitor the correct application of tax owed on their own territory, but also of tax relating to activity on their own territory but owed in another Member State.

Ⓔ 1798/2003 recital 2

new

- ~~(12)~~ ~~(3)~~ Combating ~~VAT value-added tax~~ evasion calls for close cooperation between the administrative authorities in each Member State responsible for the application of the provisions in that field. Those authorities must also cooperate with the structure responsible for targeted and swift action to combat specific acts of fraud.

new

Council

(13) In many cases of cross-border transactions, monitoring the correct application of the tax by the Member State of taxation depends on information which is held by the Member State of establishment of the taxable person or can be much more easily obtained by that Member State.

(14) In view of the repetitive nature of certain requests and the linguistic diversity within the Community, it is important to spread the use of standard forms in the exchange of information so that information requests can be processed more quickly.

(15) **Time limits laid down in this Directive for the provision of information are to be understood as maximum periods not to be exceeded, the principle being that, in order for cooperation to be effective, information already available to the requested Member State should be provided without further delay. [...]**

Ⓔ 1798/2003 recital 4

new

~~(16)~~(4) Electronic storage and transmission of certain data for VAT control purposes is indispensable for the proper functioning of the VAT system and to facilitate the fight against fraud, particularly in the case of certain cross-border transactions for which the tax is owed in the Member State of the recipient of the goods or services .

new

- (17) In such situations, it is important to specify the obligations of each Member State so that the tax can be effectively monitored in the Member State in which it is owed.
- (18) Apart from the principle that information must be communicated, the cases should be specified in which such communication is compulsory, as should the categories of information for which a systematic procedure needs to be established to facilitate that communication.
- (19) In accordance with the conclusions of the report on the operation of administrative cooperation adopted by the European Commission on XXXXX 2009¹ and in order to continually improve the quality of the information exchanged, provision should be made for systematic application of the principle of feedback.

Ⓔ 1798/2003 recital 5

new

- ~~(20)(5)~~ The conditions for the exchange of, and ~~direct~~ automated access of Member States to, electronically stored data in each Member State should be clearly defined. ~~Operators should have access to certain of such data where required for the fulfilment of their obligations.~~

¹

new

Council

- (21) To combat tax fraud, Member States need to be enabled to exchange very rapidly certain reliable information which they hold concerning the taxable persons established on their territory. This can be achieved by enhancing the databases on VAT-taxable persons and their intra-Community transactions through the inclusion in those databases of a range of information on the taxable persons and their transactions and by establishing procedures to increase the reliability of the information in those databases.
- (22) Broader access to the information which this database system contains on intra-Community supplies of goods and services where the recipient is the person liable for the tax will be a valuable asset in the fight against tax fraud.
- (23) The databases containing the information on the taxable persons and their intra-Community transactions are an essential tool for combating VAT fraud. The information they contain should therefore be up-to-date and reliable. To make this information easy for Member States to use, common procedures should be established to ensure that the information is comparable and of good quality.

- (24) Establishing risk analysis mechanisms for the information entered in the databases and the information which is already there will give Member States an additional assurance as to the reliability of the information.
- (25) In the light of the report on the operation of administrative cooperation adopted by the European Commission on XXXXX 2009¹, it needs to be made clear that possibilities of being present in administrative offices set out in the Regulation are not listed exhaustively.
- (26) In view of the increase in cross-border trade within the internal market, the scope of multilateral controls should be clarified and extended and the introduction and conduct of such controls should be facilitated, with regard to both legitimate and fraudulent business.
- (27) Online confirmation of the validity of VAT identification numbers is a tool increasingly used by operators. However, the differences in procedures for the registration and updating of information on taxable persons in national databases and the differences in the information confirmed mean that the information given may mislead the requesting operators and give rise to disputes. Identifying the operators who request confirmation of the validity of a VAT identification number also provides very useful information for Member States' risk analysis systems. The system for confirming the validity of VAT identification numbers should therefore be adapted to provide automated confirmation of more information to operators. Moreover, making this information such that it may be relied upon in dealings with other Member States considerably increases the legal certainty of operators.

¹

- (28) Some taxable persons are subject to specific obligations different from those in force in the Member State in which they are established, particularly as regards invoicing, simply because they supply goods or services to customers established on the territory of another Member State. A mechanism should be established to enable those taxable persons to be informed of such obligations.
- (29) Recent practical experience of the application of Regulation (EC) No 1798/2003 in the fight against carousel fraud has shown that in some cases it is essential to establish a much faster mechanism for the exchange of information, covering much more, and more targeted, information in order to combat fraud effectively. [...] In accordance with the Council conclusions of 7 October 2008, a decentralised network without legal personality to be called EUROFISC, should be established within the framework of this Regulation for all the Member States, to promote and facilitate [...] multilateral and decentralised cooperation permitting targeted and swift action to combat specific types of fraud. [...]

~~(30)(6)~~ The Member State of consumption has primary responsibility for assuring that non-established suppliers comply with their obligations. To this end, the application of the temporary special scheme for electronically supplied services that is provided for in Chapter 6 of Title XII of Directive 2006/112/EC ~~Article 26e of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of Member States relating to turnover taxes, Common system of value added tax: uniform basis of assessment¹~~, requires the definition of rules concerning the provision of information and transfer of money between the Member State of identification and the Member State of consumption.

new

(31) Information received from third countries may be very useful to other Member States in the context of combating VAT fraud. The exchange of such information should be extended as much as possible.

(32) National rules on banking secrecy should not stand in the way of the application of this Regulation.

(33) As the scope of administrative cooperation in the field of VAT has been extended, the rules on the protection of information exchanged or collected should be reinforced.

¹ ~~OJ L 145, 13.6.1977, p. 1. Directive as last amended by Council Directive 2002/92/EC (OJ L 331, 7.12.2002, p. 27).~~

Ⓔ 1798/2003 recital 7

~~Council Regulation (EEC) No 218/92 of 27 January 1992 on administrative cooperation in the field of indirect taxation (VAT)¹ established in this respect a system of close cooperation amongst the Member States' administrative authorities and between those authorities and the Commission.~~

Ⓔ 1798/2003 recital 8

~~Regulation (EEC) No 218/92 supplements Council Directive 77/799/EEC of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct and indirect taxation².~~

Ⓔ 1798/2003 recital 9

~~Those two legal instruments have proved to be effective but are no longer able to meet the new requirements of administrative cooperation resulting from the ever closer integration of economies within the internal market.~~

Ⓔ 1798/2003 recital 10

~~The existence of two separate instruments for cooperation on VAT has, moreover, hampered effective cooperation between tax administrations.~~

¹ ~~OJ L 24, 1.2.1992, p. 1. Regulation as last amended by Regulation (EC) No 792/2002 (OJ L 128, 15.5.2002, p. 1).~~

² ~~OJ L 336, 27.12.1977, p. 15. Directive as last amended by the 1994 Act of Accession~~

Ⓔ 1798/2003 recital 11

~~The rights and obligations of all parties concerned are currently ill-defined. Clearer and binding rules governing cooperation between Member States are therefore necessary.~~

Ⓔ 1798/2003 recital 12

~~There is not enough direct contact between local or national anti-fraud offices, with communication between central liaison offices being the rule. This leads to inefficiency, under use of the arrangements for administrative cooperation and delays in communication. Provision should therefore be made to bring about more direct contacts between services with a view to making cooperation more efficient and faster.~~

Ⓔ 1798/2003 recital 13

~~Cooperation is also not intensive enough, in that, apart from the VAT information exchange system (VIIES), there are not enough automatic or spontaneous exchanges of information between Member States. Exchanges of information between the respective administrations as well as between administrations and the Commission should be made more intensive and swifter in order to combat fraud more effectively.~~

☒ 1798/2003 recital 14

~~The provisions on VAT administrative cooperation of Regulation (EEC) No 218/92 and of Directive 77/799/EEC should therefore be joined and strengthened. For reasons of clarity this should be done in a single new instrument which replaces Regulation (EEC) No 218/92.~~

☒ 1798/2003 recital 15

~~(34)(16)~~ This Regulation should not affect other Community measures which contribute to combating VAT fraud.

☒ 1798/2003 recital 16

new

~~(35)(17)~~ For the purposes of this Regulation, it is appropriate to consider limitations of certain rights and obligations laid down by Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data¹ in order to safeguard the interests referred to in Article 13(1)(e) of that Directive. Such limitations are necessary and proportionate in view of the potential loss of revenue for Member States and the crucial importance of this information to effectively combating fraud.

¹ OJ L 281, 23.11.1995, p. 31.

new

(36) As the measures necessary to implement this Regulation are measures of general scope within the meaning of Article 2 of Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission¹, they must be adopted in conformity with the regulatory procedure provided for in Article 5 of that Decision.

Ⓔ 1798/2003 recital 17

~~The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission².~~

Ⓔ 1798/2003 recital 18 (adapted)

~~(37) This Regulation respects the fundamental rights and observes the principles which are recognised in particular by the Charter of Fundamental Rights of the European Union,~~

¹ OJ L 184, 17.7.1999, p. 23.

² ~~OJ L 184, 17.7.1999, p. 23.~~

Ⓔ 1798/2003 (adapted)

new

Council

HAS ADOPTED THIS REGULATION:

CHAPTER I

GENERAL PROVISIONS

Article 1

1. This Regulation lays down the conditions under which the [...] competent authorities in the Member States responsible for the application of the laws on value added tax (VAT) ~~on supplies of goods and services, intra-Community acquisition of goods and importation of goods~~ are to cooperate with each other and with the Commission to ensure compliance with those laws.

To that end, it lays down rules and procedures to enable the competent authorities of the Member States to cooperate and to exchange with each other any information that may help ~~them~~ to effect a correct assessment of VAT, ~~monitor the correct application of VAT, particularly on intra-Community transactions, and combat VAT fraud. In particular, it lays down rules and procedures for Member States to collect and exchange such information by electronic means.~~

~~This Regulation also lays down rules and procedures for the exchange of certain information by electronic means, in particular as regards VAT on intra-Community transactions.~~

new

Council

2. This Regulation lays down the conditions under which the authorities referred to in paragraph 1 are to [...] assist in the protection of VAT revenue in all the Member States.

☉ 1798/2003

3.2. This Regulation shall not affect the application in the Member States of the rules on mutual assistance in criminal matters.

Ⓔ 143/2008 Art. 1, pt 1 (adapted)

Council

~~4. For the period provided for in Article 357 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax¹; it~~ This Regulation also lays down rules and procedures for the exchange by electronic means of VAT value added tax information information on services supplied electronically in accordance with the special scheme provided for in Chapter 6 of Title XII of Directive 2006/112/EC of 28 November 2006 on the common system of value added tax and also for any subsequent exchange of information and, as far as services covered by that special scheme are concerned, for the transfer of money between Member States' competent authorities.

Ⓔ 143/2008 Art. 2, pt 1 (adapted)

~~This Regulation also lays down rules and procedures for the exchange by electronic means of value added tax information on services in accordance with the special schemes provided for in Chapter 6 of Title XII of Directive 2006/112/EC and also for any subsequent exchange of information and, as far as services covered by those special schemes are concerned, for the transfer of money between Member States' competent authorities.~~

¹ ~~OJ L 347, 11.12.2006, p. 1.~~

Ⓔ 1798/2003 (adapted)
Ⓔ 1 143/2008 Art. 2, pt 2

Article 2

Ⓔ 1 1. For the purposes of this Regulation:

~~1. "competent authority of a Member State", means:~~

~~– in Belgium:~~

~~Le ministre des finances~~

~~De Minister van financiën.~~

Ⓔ 1791/2006 Art. 1, pt 1 and Annex, pt
7

~~– in Bulgaria:~~

~~Изпълнителният директор на Националната агенция за приходите~~

Ⓔ 885/2004 Art. 1 and Annex, pt 5

~~– in the Czech Republic:~~

~~Ministerstvo financí~~

Ⓒ 1798/2003

– ~~in Denmark:~~

~~Skatteministeriet,~~

– ~~in Germany:~~

~~Bundesministerium der Finanzen,~~

Ⓒ 885/2004 Art. 1 and Annex, pt 6

– ~~in Estonia:~~

~~Maksuamet,~~

Ⓒ 1798/2003

– ~~in Greece:~~

~~Υπουργείο Οικονομίας και Οικονομικών,~~

– ~~in Spain:~~

~~El Secretario de Estado de Hacienda,~~

– ~~in France:~~

~~le ministre de l'économie, des finances et de l'industrie,~~

- ~~in Ireland:~~

~~The Revenue Commissioners,~~

- ~~in Italy:~~

~~il Capo del Dipartimento delle Politiche Fiscali,~~

Ⓔ 885/2004 Art. 1 and Annex, pt 6

- ~~in Cyprus:~~

~~Υπουργός Οικονομικών ή εξουσιοδοτημένος αντιπρόσωπος του,~~

- ~~in Latvia:~~

~~Valsts ieņēmumu dienests,~~

- ~~in Lithuania:~~

~~Valstybinė mokesčių inspekcija prie Finansų ministerijos,~~

Ⓔ 1798/2003

- ~~in Luxembourg:~~

~~L'Administration de l'Enregistrement et des Domaines,~~

Ⓔ 885/2004 Art. 1 and Annex, pt 6

– ~~in Hungary:~~

~~Adó és Pénzügyi Ellenőrzési Hivatal Központi Kapcsolattartó Irodája,~~

– ~~in Malta:~~

~~Dipartiment tat Taxxa fuq il-Valur Miżjud fil-Ministeru tal-Finanzi u Affarijiet
Ekonomiċi.~~

Ⓔ 1798/2003

– ~~in the Netherlands:~~

~~De minister van Financiën,~~

– ~~in Austria:~~

~~Bundesminister für Finanzen~~

Ⓔ 885/2004 Art. 1 and Annex, pt 6

– ~~in Poland:~~

~~Minister Finansów.~~

Ⓔ 1798/2003

– ~~in Portugal:~~

~~O Ministro das Finanças,~~

Ⓔ 1791/2006 Art. 1, pt 1 and Annex, pt
7

– ~~in Romania:~~

~~Agentia Națională de Administrare Fiscală~~

Ⓔ 885/2004 Art. 1 and Annex, pt 6

– ~~in Slovenia:~~

~~Ministrstvo za finance,~~

– ~~in Slovakia~~

~~Ministerstvo financií,~~

– ~~in Finland:~~

~~Valtiovarainministeriö~~

~~Finansministeriet,~~

– ~~in Sweden:~~

~~Chefen för Finansdepartementet,~~

– ~~in the United Kingdom:~~

~~The Commissioners of Customs and Excise;~~

~~21.~~ "central liaison office" means the office which has been designated under Article ~~43(12)~~ with principal responsibility for contacts with other Member States in the field of administrative cooperation [...];

~~32.~~ "liaison department" means any office other than the central liaison office [...] which has been designated **as such** by the competent authority pursuant to Article ~~43(23)~~ to exchange directly information on the basis of this Regulation;

~~43~~. "competent official" means any official who can directly exchange information on the basis of this Regulation for which he has been authorised pursuant to Article ~~43~~(~~34~~);

~~54~~. "requesting authority" means the central liaison office, a liaison department or any competent official of a Member State who makes a request for assistance on behalf of the competent authority;

~~65~~. "requested authority" means the central liaison office, a liaison department or any competent official of a Member State who receives a request for assistance on behalf of the competent authority;

~~76~~. "intra-Community transactions" means the intra-Community supply of goods or services;

Ⓔ 143/2008 Art. 1, pt 2

~~87~~. "intra-Community supply of goods" means any supply of goods which must be declared in the recapitulative statement provided for in Article 262 of Directive 2006/112/EC;

~~98~~. "intra-Community supply of services" means any supply of services which must be declared in the recapitulative statement provided for in Article 262 of Directive 2006/112/EC;

~~109~~. "intra-Community acquisition of goods" means the acquisition of the right under Article 20 of Directive 2006/112/EC to dispose as owner of moveable tangible property;

~~110~~. "VAT identification number" means the number provided for in Articles 214, 215 and 216 of Directive 2006/112/EC;

~~12~~11. "administrative enquiry" means all the controls, checks and other action taken by Member States in the performance of their duties with a view to ensuring proper application of VAT legislation;

~~13~~12. "automatic exchange" means the systematic communication of predefined information to another Member State, without prior request, ~~at pre-established regular intervals;~~

~~14. "structured automatic exchange", means the systematic communication of predefined information to another Member State, without prior request, as and when that information becomes available;~~

~~15. "spontaneous exchange", means the irregular communication without prior request of information to another Member State;~~ 12bis. "spontaneous exchange", means the non-systematic communication at any moment and without prior request of information to another Member State;

~~13~~16. "person" means:

- (a) a natural person;
- (b) a legal person; or
- (c) where the legislation in force so provides, an association of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person;

(d) any other legal arrangement of whatever nature and form, which has legal personality or not, [...] **and conducts transactions which** are subject to VAT

~~17. "to grant access", means to authorise access to the relevant electronic database and to obtain data by electronic means;~~

new

Council

14. "automated [...] **access**" [...] means the possibility of access at any time [...] to an electronic system to consult certain information in it ;

Ⓔ 1798/2003

~~1548.~~ "by electronic means" means using electronic equipment for the processing (including digital compression) and storage of data, and employing wires, radio transmission, optical technologies or other electromagnetic means;

~~1649.~~ "CCN/CSI network" means the common platform based on the common communication network (CCN) and common system interface (CSI), developed by the Community to ensure all transmissions by electronic means between competent authorities in the area of customs and taxation;

new

Council

17. [...] "simultaneous control" means coordinated checks on the tax situation of a taxable person or related taxable persons, organised by two or more participating Member States with common or complementary interests;

[...]

Ⓔ 143/2008 Art. 2, pt 2 (adapted)

2. From 1 January 2015, ~~the~~ definitions contained in Articles 358, 358a and 369a of Directive 2006/112/EC shall also apply for the purposes of this Regulation.

Ⓔ 1798/2003 (adapted)

new

Council

Article 3

~~The competent authorities referred to in point 1 of Article 2 are~~ **the authorities in whose name**
~~this Regulation is to be applied, whether directly or by delegation.~~ **the authorities in whose name**
~~this Regulation is to be applied, whether directly or by delegation.~~

Each Member State shall inform the Commission, at the latest one month after the date of entry into force of this Regulation, of its competent authority for the purposes of the Regulation and shall inform the Commission without delay about any change thereof.

The Commission shall make the information available to the other Member States and publish a list of the authorities of the Member States in the Official Journal of the European Union.

[...]

Article 4

1.2. Each Member State shall designate a single central liaison office to which principal responsibility shall be delegated for contacts with other Member States in the field of administrative cooperation. It shall inform the Commission and the other Member States thereof. **The central liaison office may also be designated as responsible for contacts with the Commission.**

2.3. The competent authority of each Member State may designate liaison departments. The central liaison office shall be responsible for keeping the list of those departments up to date and making it available to the central liaison offices of the other Member States concerned.

3.4. The competent authority of each Member State may in addition designate, under the conditions laid down by it, competent officials who can directly exchange information on the basis of this Regulation. When it does so, it may limit the scope of such designation. The central liaison office shall be responsible for keeping the list of those officials up to date and making it available to the central liaison offices of the other Member States concerned.

4.5. The officials exchanging information under Articles ~~11 and 13~~ 29, 30 and 31 shall in any case be deemed to be competent officials for this purpose, in accordance with conditions laid down by the competent authorities.

Article 5

~~6~~ Where a liaison department or a competent official sends or receives a request or a reply to a request for assistance, it shall inform the central liaison office of its Member State under the conditions laid down by the latter.

Article 6

~~7~~ Where a liaison department or a competent official receives a request for assistance requiring action outside its territorial or operational area, it shall forward such request without delay to the central liaison office of its Member State and inform the requesting authority thereof. In such a case, the period laid down in Article ~~10~~ shall start the day after the request for assistance has been forwarded to the central liaison office.

~~Article 4~~

~~1. The obligation to give assistance as provided for in this Regulation shall not cover the provision of information or documents obtained by the administrative authorities referred to in Article 1 acting with the authorisation or at the request of the judicial authority.~~

~~2. However, where a competent authority has the powers in accordance with national law to communicate the information referred to in paragraph 1, it may be communicated as a part of the administrative cooperation provided for in this Regulation. Any such communication must have the prior authorisation of the judicial authority if the necessity of such authorisation derives from national law.~~

CHAPTER II

EXCHANGE OF INFORMATION ON REQUEST

SECTION 1

REQUEST FOR INFORMATION AND FOR ADMINISTRATIVE ENQUIRIES

Article ~~75~~

1. At the request of the requesting authority, the requested authority shall communicate the information referred to in Article 1, including any information relating to a specific case or cases.
2. For the purpose of forwarding the information referred to in paragraph 1, the requested authority shall arrange for the conduct of any administrative enquiries necessary to obtain such information.
3. The request referred to in paragraph 1 may contain a reasoned request for [...] an administrative enquiry. If the Member State takes the view that ~~no~~ [...] the administrative enquiry is not necessary, it shall immediately inform the requesting authority of the reasons thereof.

new

Council

From January 1 2015, paragraph 3 of article 7 shall be replaced by the following:

3. The request referred to in paragraph 1 may contain a reasoned request for [...] **a specific administrative enquiry**. If the Member State takes the view that [...] **no administrative enquiry is** [...] **necessary**, it shall immediately inform the requesting authority of the reasons thereof.

Notwithstanding the first **sub** paragraph [...], [...] **an** enquiry into [...] **the amounts declared by a taxable person in connection with the** supplies of any of the goods or services listed in [...] Annex **I** which are provided by a taxable person established in the Member State of the requested authority and are taxable in the Member State in which the requesting authority is situated may be refused **only:**

a) on the grounds provided for in article 56 (1), assessed by the requested authority in conformity with a Statement of Best Practices concerning the interaction of this paragraph and Article 56 (1), to be adopted in accordance with the procedure referred to in Article 60(2),
or

b) on the grounds provided for in paragraphs (2), (3) and (4) of article 56, or

c) on the grounds that the requested authority has already supplied information to the requesting authority [...] on the same taxable person, [...] obtained in an administrative enquiry held less than two years previously .

Where the requested authority refuses an administrative enquiry referred to in the second subparagraph on the grounds mentioned in letters a) or b) above, it shall nevertheless provide to the requesting authority the dates and values of any relevant supplies made over the last two years by the taxable person in the Member State of [...] the requesting authority.

[...]

Ⓔ 143/2008 Art. 2, pt 3 (adapted)

~~3. The request referred to in paragraph 1 may contain a reasoned request for a specific administrative enquiry. If the Member State takes the view that no administrative enquiry is necessary, it shall immediately inform the requesting authority of the reasons thereof.~~

~~Notwithstanding the first subparagraph and without prejudice to Article 40 of this Regulation, an enquiry into the amounts declared by a taxable person in connection with the supply of telecommunications services, broadcasting services and electronically supplied services which are taxable in the Member State in which the requesting authority is situated and for which the taxable person makes use or opts not to make use of the special scheme provided for in Section 3 of Chapter 6 of Title XII of Directive 2006/112/EC, may only be refused by the requested authority if information on the same taxable person obtained in an administrative enquiry held less than two years previously, has already been supplied to the requesting authority.~~

~~However, with respect to the requests referred to in the second subparagraph made by the requesting authority and assessed by the requested authority in conformity with a Statement of Best Practices concerning the interaction of this paragraph and Article 40(1) to be adopted in accordance with the procedure referred to in Article 44(2), a Member State which refuses to hold an administrative enquiry on the basis of Article 40 shall provide to the requesting authority the dates and values of any relevant supplies made over the last two years by the taxable person in the Member State of the requesting authority.~~

© 1798/2003 (adapted)

new

Council

4. In order to obtain the information sought or to conduct the administrative enquiry requested, the requested authority or the administrative authority to which it has recourse shall proceed as though acting on its own account or at the request of another authority in its own Member State.

Article ~~86~~

Requests for information and for administrative enquiries pursuant to Article ~~75~~ shall, ~~as far as possible,~~ [...] be sent using a standard form adopted in accordance with the procedure referred to in Article ~~6044~~(2) [...], except in the cases referred to in Article 52 or in exceptional cases where the request is accompanied by an explanation of why the standard form was not appropriate. [...]

Article ~~97~~

1. At the request of the requesting authority, the requested authority shall communicate to it any pertinent information it obtains or has in its possession as well as the results of administrative enquiries, in the form of reports, statements and any other documents, or certified true copies or extracts thereof.
2. Original documents shall be provided only where this is not contrary to the provisions in force in the Member State in which the requested authority is established.

SECTION 2

TIME LIMIT FOR PROVIDING INFORMATION

Article ~~108~~

The requested authority shall provide the information referred to in Articles ~~5 and 7~~ 7 and 9 as quickly as possible and no later than three months following the date of receipt of the request.

However, where the requested authority is already in possession of that information, the time limit shall be reduced to a maximum period of one month.

Article ~~119~~

~~In certain special categories of cases,~~ In certain special categories of cases, time [...] limits ~~different from~~ [...] different from the ones provided for in Article ~~108~~ may be agreed between the requested and the requesting authorities.

new

Council

[...]

Ⓔ 1798/2003 (adapted)

Article ~~1310~~

Where the requested authority is unable to respond to the request by the deadline, it shall inform the requesting authority in writing forthwith of the reasons for its failure to do so, and when it considers it would be likely to be able to respond.

CHAPTER ~~IIIIV~~

EXCHANGE OF INFORMATION WITHOUT PRIOR REQUEST

Article ~~1417~~

~~1. Without prejudice to the provisions of Chapters V and VI, ¶~~The competent authority of each Member State shall, [...] ~~or structured automatic~~ [...] ~~without prior request,~~ forward the information referred to in Article 1 to the competent authority of any other Member State concerned, in the following cases:

1. where taxation is deemed to take place in the Member State of destination and the information provided by the Member State of origin is necessary for the effectiveness of the control system of the Member State of destination ~~necessarily depends on the information provided by the Member State of origin;~~
2. where a Member State has grounds to believe that a breach of VAT legislation has been committed or is likely to have been committed in the other Member State;
3. where there is a risk of tax loss in the other Member State.

Ⓔ 143/2008 Art. 2, pt 4 (adapted)

new

Council

~~2. For the purposes of the first paragraph, each Member State of establishment shall cooperate with each Member State of consumption so as to make it possible [...] [...] [...]~~

2. The exchange of information without prior request shall either be automatic as determined according to Article 15 or spontaneous as determined in Article 16.

3. The information shall be forwarded by means of standard forms [...] adopted in accordance with the procedure referred to in Article 60 (2).

Article 15

1. [...] **The following shall be determined, [...]** in accordance with the procedure referred to in Article 60 (2):

1. the exact categories of information to be exchanged automatically
2. the frequency of the exchange of each category to be exchanged automatically
3. the practical arrangements for the automatic exchange of information.

A Member State may abstain from taking part in the automatic exchange of one or more of those categories of information where doing so would require imposing new obligations on persons liable for VAT with a view to collecting information or would impose disproportionate administrative burdens on the Member State.

The results of the automatic exchange of each category of information shall be reviewed once a year [...] **by the Committee referred to in Article 60(1),** so as to ensure that this type of exchange occurs only where that is the most efficient means for the exchange of information.

2. [...] From 1 January 2015, the competent authority of each Member State shall in particular exchange data automatically in order to enable each Member State of consumption to ascertain whether the taxable persons not established on its territory declare and pay correctly the VAT due with regard to telecommunications services, broadcasting services and electronically supplied services for which taxable person makes use or opts not to make use of the special scheme provided for in Section 3 of Chapter 6 of Title XI of Directive 2006/112/EC. The Member State of establishment shall inform the Member State of consumption of any discrepancies of which it becomes aware.

new

Council

Article [...] 16

The competent authorities of the Member States shall spontaneously forward to the competent authorities of the other Member States any information referred to in [...] paragraph 1 of Article 14 which [...] has not been forwarded under the automatic exchange referred to in Article 15 of which they are aware and which , in their opinion, may be useful to the competent authorities of the other Member States.

Ⓔ 1798/2003

Council

[...]

Ⓔ 1798/2003

~~The following shall be determined in accordance with the procedure referred to in Article 44(2):~~

~~1. the exact categories of information to be exchanged;~~

~~2. the frequency of the exchanges;~~

~~3. the practical arrangements for the exchange of information.~~

~~Each Member State shall determine whether it will take part in the exchange of a particular category of information, as well as whether it will do so in an automatic or structured automatic way.~~

Ⓔ 143/2008 Art. 2, pt 5

~~Each Member State shall determine whether it will take part in the exchange of a particular category of information, as well as whether it will do so in an automatic or structured automatic way. However, each Member State shall take part in exchanges of the information available to it with regard to telecommunications services, broadcasting services and electronically supplied services for which the taxable person makes use or opts not to make use of the special scheme provided for in Section 3 of Chapter 6 of Title XII of Directive 2006/112/EC.~~

Ⓔ 1798/2003

Council

~~Article 19~~

~~The competent authorities of the Member States may, in any case by spontaneous exchange, forward to each other, any information referred to in Article 1 of which they are aware.~~

~~Article 20~~

~~Member States shall take the necessary administrative and organisational measures to facilitate the exchanges provided for in this Chapter.~~

~~Article 21~~ [...]]

~~A Member State cannot be obliged, for the purposes of implementing the provisions of this Chapter, to impose new obligations on persons liable for VAT with a view to collecting information nor to bear disproportionate administrative burdens. [...]]~~

new

Council

CHAPTER IV

FEEDBACK

Article 17

[...]] Where a competent authority provides information pursuant to Articles 7 or [...]] 16, it may request the competent authority which received the information to send feedback on the received information. If feedback is requested, the competent authority which received the information shall, without prejudice to the rules on tax secrecy and data protection applicable in its Member State and provided that it does not impose a disproportionate administrative burden, send the feedback to the competent authority which provided the information as soon as possible.

[...]] Practical arrangements shall be determined in accordance with the procedure referred to in Article 60(2).

Ⓔ 1798/2003 (adapted)

Council

CHAPTER V

[...] STORAGE AND [...] EXCHANGE OF SPECIFIC INFORMATION ~~STORAGE AND EXCHANGE OF INFORMATION~~ ~~SPECIFIC TO INTRA-COMMUNITY TRANSACTIONS~~

Article ~~1822~~

Ⓔ 143/2008 Art. 1, pt 3 (adapted)

new

Council

1. Each Member State shall store in [...] an electronic [...] system [...]
the following information :

(a) information which it collects pursuant to Chapter 6 of Title XI of Directive 2006/112/EC;

new

Council

(b) data on the identity, activity [...] legal form and address of persons to whom a VAT identification number has been issued in that Member State, collected pursuant to Article 213 of Directive 2006/112/EC [...], as well as the date on which that number was issued;

(c) data on the VAT identification numbers issued in that Member State which have become invalid, as well as the date in which they became invalid;

[...]

[...]

[...] (d) information which it collects pursuant to Articles 360, 361, 364 and 365 of Directive 2006/112/EC.

2. From 1 January 2015 every Member State shall add to the data referred to in paragraph 1

[...] (d) the information which it collects pursuant to Articles 369c, 369f and 369g of Directive 2006/112/EC.

[...]

[...] 3. The technical details concerning the automated enquiry of [...] the information referred to in paragraph 1(b), (c) [...] and (d) [...] of this Article shall be adopted in accordance with the procedure referred to in Article 60(2).

Ⓒ 1798/2003 (adapted) Council

Article 19

To enable ~~that~~ the information referred to in Article 18 to be used in the procedures provided for in this Regulation, ~~that the~~ information shall be [...] available for at least five years from the end of the first calendar year in which access to the information is to be granted.

Article 20

2. Member States shall ensure that [...] the information available in the electronic system referred to in Article 18 is kept up to date, and [...] is complete and accurate.

Criteria shall be defined, in accordance with the procedure referred to in Article ~~6044~~(2), to determine which changes are not pertinent, essential or useful and therefore need not be made.

new

Council

Article 21

1. All the information referred to in Article 18 shall be placed in the [...] electronic system without delay.

2. By way of derogation from paragraph 1 of this Article, the information referred to in Article 18(1)(a) shall be placed in the [...] electronic system referred to therein no later than one month after the end of the period to which the information relates.

3. By way of derogation from paragraphs 1 and 2 of this Article, where information is corrected in or added to the [...] electronic system pursuant to Article 20, the information must be entered no later than one month after the period in which it was collected.

Ⓒ 1798/2003 (adapted)

new

Council

Article ~~2223~~

~~On the basis of the data stored in accordance with Article ~~2322~~, the competent authority of a Member State shall have communicated to it automatically and without delay by any other Member State the following~~ Every Member State shall grant **automated access without delay to** the competent authorities of any other Member State [...] to the information, [...] **stored pursuant to** [...] Article 18 [...] .

[...]

In the case of the information referred to in Article 18(1)(a), at least the following details shall be accessible :

1. VAT identification numbers issued by the Member State receiving the information;

Ⓔ 143/2008 Art. 1, pt 4

Ⓔ 1 Corrigendum

2. the total value of all intra-Community supplies of goods and the total value of all intra-Community supplies of services to persons holding a VAT identification number

Ⓔ 1 referred to in point (1) by all operators identified for the purposes of VAT in the Member State providing the information;

new

Council

3. the VAT identification numbers of the persons who carried out the supplies of goods and services referred to in point 2;

4. the total value of supplies of goods and services referred to in point 2 from each person referred to in point 3 to each person holding a VAT identification number referred to in point 1;

5. the total value of the supplies of goods and services referred to in point 2 from each person referred to in point 3 to each person holding a VAT identification number issued by another Member State **under the following conditions:**

a) the access is in connection with an investigation into suspected fraud;

b) the access is through a EUROFISC liaison official as referred to in Article 37.1 of the Regulation. Those officials will have a personal user identification for the electronic systems allowing access to this information;

c) the access will only be possible during general working hours.

Ⓔ 37/2009 Art. 1, pt 1 (adapted)

new

The values referred to in points 2, 4 and 5 of the first paragraph shall be expressed in the currency of the Member State providing the information and shall relate to the periods for submission of the recapitulative statements specific to each taxable person which are established in accordance with Article 263 of Directive 2006/112/EC.

~~Article 24~~

☒ 143/2008 Art. 1, pt 5

~~On the basis of the data stored in accordance with Article 22 and solely in order to prevent a breach of VAT legislation, the competent authority of a Member State shall, wherever it considers it necessary for the control of intra-Community acquisitions of goods or intra-Community supplies of services taxable in its territory, obtain directly and without delay, or have direct access to by electronic means, any of the following information:~~

~~1. the VAT identification numbers of the persons who carried out the supplies of goods and services referred to in point 2 of the first paragraph of Article 23;~~

~~2. the total value of supplies of goods and services from each such person to each person holding a VAT identification number referred to in point 1 of the first paragraph of Article 23.~~

☒ 37/2009 Art. 1, pt 2

~~The values referred to in point 2 of the first paragraph shall be expressed in the currency of the Member State providing the information and shall relate to the periods for submission of the recapitulative statements specific to each taxable person which are established in accordance with Article 263 of Directive 2006/112/EC.~~

Ⓔ 1798/2003

~~Article 25~~

Ⓔ 37/2009 Art. 1, pt 3

~~1. Where the competent authority of a Member State is obliged to grant access to information under Articles 23 and 24, it shall do so as soon as possible and, at the latest, within one month of the end of the period to which the information relates.~~

~~2. By way of derogation from paragraph 1, where information is added to a database in the circumstances provided for in Article 22, access to such additional information shall be granted as quickly as possible and no later than one month after the end of the period in which it was collected.~~

Ⓔ 1798/2003

~~3. The conditions under which access to the corrected information may be granted shall be laid down in accordance with the procedure referred to in Article 44(2).~~

new

Council

Article 23

1. To [...] provide a reasonable level of assurance to Tax Administrations with regard to the quality and reliability of the information [...] available through the electronic system referred to in Article 18, Member States shall [...] adopt the necessary measures to ensure that the data [...] provided by taxable persons and non-taxable legal persons in order to register for VAT purposes under article 214 of Directive 2006/112/EC, are, in their assessment, complete and accurate [...].

Member States shall implement procedures for checking [...] this data as required by the results of their risk assessment. These checks [...] shall be carried out, **in principle**, prior to registration or, [...] **where only preliminary checks are conducted before registration, not later than [...]** **six** months following the VAT registration. [...]

[...]

[...] 2. The Member States shall inform the Committee referred to in Article 60 of the [...] measures implemented at national level to accomplish the aims regarding the quality and reliability of the information [...] referred to in [...] paragraph 1 [...].
[...]

Article 24

[...] Member States shall ensure that [...] **at least** in any of the following situations the VAT identification number, **referred to in Article 214 of Directive 2006/112/EC**, is shown as **invalid** [...] in the [...] **electronic** system referred to in Article 18 [...] :

(a) persons [...] **registered for VAT purposes who have stated that their economic activity, as described in Article 9 of Directive 2006/112/EC, has ceased or who the competent Tax Administration considers to have ceased in their economic activity. A Tax Administration may presume **in particular** that a person has ceased in his economic activity when despite being required to do so, he has failed to submit VAT returns and recapitulative statements for a year after expiry of the deadline for submission of the first return or statement missed. The person may nevertheless prove the existence of an economic activity by other means.**

[...]

(b) persons [...] **who have declared false data in order to register for VAT purposes or have failed to communicate changes in that data where, had the Tax Administration known, the person would not have been or remained registered.**

[...]

[...]

Ⓔ 1798/2003 (adapted)

new

Council

Article ~~25~~²⁶

Where, for the purposes of Articles ~~22 à 25~~ 18 to 22, the competent authorities of the Member States [...] exchange [...] information by electronic means, they shall take all measures necessary to ensure compliance with Article ~~574~~. [...]

States will be responsible for whatever development of their systems is necessary to permit this information to be exchanged using the CCN/CSI.

CHAPTER ~~VIII~~

REQUEST FOR ADMINISTRATIVE NOTIFICATION

Article ~~26~~⁴

The requested authority shall, at the request of the requesting authority and in accordance with the rules governing the notification of similar instruments in the Member State in which it is established, notify the addressee of all instruments and decisions which emanate from the [...] competent authorities and concern the application of VAT legislation in the territory of the Member State in which the requesting authority is established.

Article ~~2745~~

Requests for notification, mentioning the subject of the instrument or decision to be notified, shall indicate the name, address and any other relevant information for identifying the addressee.

Article ~~2846~~

The requested authority shall inform the requesting authority immediately of its response to the request for notification and notify it, in particular, of the date of notification of the decision or instrument to the addressee.

SECTION 3 CHAPTER VII

**PRESENCE IN ADMINISTRATIVE OFFICES AND PARTICIPATION IN
ADMINISTRATIVE ENQUIRIES**

Article ~~2944~~

1. By agreement between the requesting authority and the requested authority ~~and in accordance with the arrangements laid down by the latter,~~ and in accordance with the arrangements laid down by the latter [...] officials ~~authorised by~~ authorised by [...] the requesting authority may, with a view to exchanging the information referred to in Article 1, be present in the offices , or any other place, where the administrative authorities of the Member State in which the requested authority is established carry out their duties. Where the requested information is contained in documentation to which the officials of the requested authority have access, the officials of the requesting authority shall be given copies of the documentation containing the requested information.

2. By agreement between the requesting authority and the requested authority, ~~and in accordance with the arrangements laid down by the latter,~~ and in accordance with the arrangements laid down by the latter [...] officials ~~authorised by~~ authorised by [...] the requesting authority may, with a view to exchanging the information referred to in Article 1, be present during the administrative enquiries carried out in the territory of the requested Member State. Administrative enquiries shall be carried out exclusively by the officials of the requested authority. The requesting authority's officials shall not exercise the powers of inspection conferred on officials of the requested authority. They may, however, have access to the same premises and documents as the latter, through [...] the intermediation of the officials of the requested authority and for the sole purpose of the administrative enquiry being carried out.

3. The officials of the requesting authority present in another Member State in accordance with paragraphs 1 and 2 must at all times be able to produce written authority stating their identity and their official capacity.

~~SECTION 4~~ CHAPTER VIII

~~SIMULTANEOUS~~ [...] SIMULTANEOUS CONTROLS

Article ~~3012~~

~~With a view to exchanging the information referred to in Article 1, two or more Member States may agree to conduct simultaneous controls, in their own territory, of the tax situation of one or more taxable persons who are of common or complementary interest,~~ Member States [...] may agree to conduct [...] simultaneous controls whenever they consider such controls [...] to be more effective than controls carried out by only one Member State.

Ⓔ 1798/2003 (adapted)

new

Council

Article ~~3113~~

1. A Member State shall identify independently the taxable persons whom it intends to propose for a ~~simultaneous~~ [...] simultaneous control. The competent authority of that Member State shall notify the competent authority in the other Member States concerned of the cases proposed for ~~simultaneous~~ [...] simultaneous controls. It shall give reasons for its choice, as far as possible, by providing the information which led to its decision. It shall specify the period of time during which such controls should be conducted.

2. ~~The Member States concerned shall then decide whether they wish to take part in the simultaneous controls. On [...] [...] simultaneous [...] [...] [...]~~
The competent authority of the Member State that receives a proposal for a [...] simultaneous control shall confirm its agreement or communicate its reasoned refusal to its counterpart authority , in principle within two weeks of the receipt of the proposal but within a month at the latest .

3. Each competent authority of the Member States concerned shall appoint a representative to be responsible for supervising and coordinating the control operation.

new

Council

[...]

CHAPTER IX

PROVIDING INFORMATION TO TAXABLE PERSONS

Article ~~3227~~

~~1. Each Member State shall maintain an electronic database containing a register of persons to whom VAT identification numbers have been issued in that Member State.~~

~~2. At any time the competent authority of a Member State may obtain directly or have communicated to it, from the data stored in accordance with Article 22, confirmation of the validity of the VAT identification number under which a person has effected or received an intra-Community supply of goods or services.~~

~~On specific request, the requested authority shall also communicate the date of issue and, where appropriate, the expiry date of the VAT identification number.~~

~~3. On request, the competent authority shall also provide without delay the name and address of the person to whom the number has been issued, provided that such information is not stored by the requesting authority with a view to possible use at some future time.~~

☒ 143/2008 Art. 1, pt 6 (adapted)

~~4. The competent authorities of each Member State shall ensure that persons involved in the intra-Community supply of goods or of services and, for the period provided for in Article 357 of Directive 2006/112/EC, non-established taxable persons supplying electronically supplied services, in particular those referred to in Annex II of that Directive, are allowed to obtain confirmation of the validity of the VAT identification number of any specified person.~~

~~During the period provided for in Article 357 of Directive 2006/112/EC, the Member States shall provide such confirmation by electronic means in accordance with the procedure referred to in Article 50(2) of this Regulation.~~

☒ 143/2008 Art. 2, pt 6 (adapted)

new

Council

41. The competent authorities of each Member State shall ensure that persons involved in the intra-Community supply of goods or of services and non-established taxable persons supplying telecommunication services, broadcasting services and electronically supplied services, in particular those referred to in Annex II of Directive 2006/112/EC, are allowed to obtain , for the purposes of such transactions, confirmation by electronic means of the validity [...] of the VAT identification number of any specified person as well as the associated name and address. This information shall correspond to the same data referred to in Article 18 [...].

Each Member State shall provide the confirmation by electronic means of the name and address of the person to whom the number has been issued in accordance with their national data protection rules. [...]

During the period provided for in Article 357 of Directive 2006/112/CE, the first subparagraph shall not apply to non-established taxable persons supplying telecommunications services and radio and television broadcasting services.

~~The Member States shall provide such confirmation by electronic means in accordance with the procedure referred to in Article 44(2) of this Regulation.~~

new

Council

[...]

Ⓔ 1798/2003

~~5. Where, for the purposes of paragraphs 1 to 4, the competent authorities of the Member States store information in electronic databases and exchange such information by electronic means, they shall take all measures necessary to ensure compliance with Article 41.~~

new

Council

Article 33

1. [...] The Commission [...] shall, on the basis of the information provided by the Member States, publish [...] on its website the details of the provisions approved by each Member State implementing Chapter 3 of Title XI of Directive 2006/112/EC.

2. The details of the list of information to be submitted and the format in which it must be sent shall be decided in accordance with the procedure provided for in Article 60(2).

CHAPTER X

EUROFISC [...]

Article 34

[...]

1. In order to promote and facilitate multilateral cooperation in the fight against VAT fraud [...], this Chapter [...] establishes a network for the swift exchange of targeted information between Member States, hereinafter called Eurofisc.

[...]

[...] 2. [...] Within the framework of Eurofisc, Member States [...] shall:

- a) establish a multilateral early warning mechanism for combating VAT fraud.
- b) co-ordinate the swift multilateral exchange of targeted information in the subject areas in which Eurofisc will operate, hereinafter called Eurofisc working fields. [...]
- c) coordinate the work of the Eurofisc liaison officials of the participating Member States in acting on warnings received.

[...]

Article 35

[...]

[...] 1. Member States shall [...] participate in the Eurofisc working fields of their choice and [...] may also decide to terminate their participation [...];

[...] 2. Member States having chosen to take part in a Eurofisc working field shall actively participate in the multilateral exchange of targeted information between all participating Member States.

[...] 3. Information exchanged shall be confidential as provided for in Article 57.

[...]

Article 36

[...]

Eurofisc shall be provided with technical [...] and logistical support by the Commission [...]. The Commission shall not have access to the information referred to in article 1, which may be exchanged over this network.

Article 37

[...]

1. The competent authorities of each Member State shall designate at least one Eurofisc [...] liaison official. [...] Eurofisc liaison officials shall be competent officials in the sense of article 2.3 of the Regulation and shall carry out the activities referred to in article 34.2. [...] They will remain dependent only on their national administrations.

2. The liaison officials of the Member States participating in each of the Eurofisc working fields shall designate a coordinator [...] (hereinafter [...] Eurofisc working field coordinators), [...] among the participating liaison officials, [...] for a limited time period. Eurofisc working field coordinators, shall: [...]

1.-Collate the information received from Eurofisc liaison [...] officials and make [...] all information available [...] to the other Eurofisc liaison [...] officials of the Member States participating in the working field. The information will be exchanged by electronic means.

2.- [...] Ensure that the information received from the Eurofisc liaison [...] officials is processed, as agreed by the participants in the working field, and [...] make the result available to the Eurofisc liaison [...] officials of this working field.

3.- Provide feedback to [...] liaison officials participating in the Eurofisc working field. [...]

Article 38

[...]

[...] 1. Eurofisc working field coordinators shall submit an annual report of [...] the activities of all working fields to the [...] Committee referred to in Article 60 (1) [...] of this Regulation.

[...]

Ⓔ 1798/2003

CHAPTER ~~XIV~~

Ⓔ 143/2008 Art. 1, pt 7 (adapted)

**~~PROVISIONS CONCERNING THE SPECIAL SCHEME IN CHAPTER 6 OF
TITLE XII OF DIRECTIVE 2006/112/EC~~**

Ⓔ 143/2008 Art. 2, pt 7 (adapted)

**PROVISIONS CONCERNING THE SPECIAL SCHEMES IN CHAPTER 6 OF
TITLE XII OF DIRECTIVE 2006/112/EC**

SECTION 1

PROVISIONS APPLICABLE UNTIL 31 DECEMBER 2014

Ⓔ 143/2008 Art. 1, pt 8

Article ~~4028~~

The following provisions shall apply concerning the special scheme provided for in Chapter 6 of Title XII of Directive 2006/112/EC. The definitions contained in Article 358 of that Directive shall also apply for the purpose of this Chapter.

☒ 1798/2003

Article ~~4129~~

☒ 143/2008 Art. 1, pt 9 (adapted)

1. The information provided by the taxable person not established in the Community to the Member State of identification when his activities commence pursuant to Article 361 of Directive 2006/112/EC shall be submitted by electronic means. The technical details, including a common electronic message, shall be determined in accordance with the procedure provided for in Article ~~6044~~(2) of this Regulation.

☒ 1798/2003

2. The Member State of identification shall transmit this information by electronic means to the competent authorities of the other Member States within 10 days from the end of the month during which the information was received from the non-established taxable person. In the same manner the competent authorities of the other Member States shall be informed of the allocated identification number. The technical details, including a common electronic message, by which this information is to be transmitted, shall be determined in accordance with the procedure provided for in Article ~~6044~~(2).

3. The Member State of identification shall without delay inform by electronic means the competent authorities of the other Members States if a non-established taxable person is excluded from the identification register.

Article ~~4230~~

☒ 143/2008 Art. 1, pt 10 (adapted)

The return with the details set out in Article 365 of Directive 2006/112/EC is to be submitted by electronic means . The technical details, including a common electronic message, shall be determined in accordance with the procedure provided for in Article ~~6044~~(2) of this Regulation.

☒ 1798/2003

The Member State of identification shall transmit this information by electronic means to the competent authority of the Member State concerned at the latest 10 days after the end of the month that the return was received. Member States which have required the tax return to be made in a national currency other than euro, shall convert the amounts into euro using the exchange rate valid for the last date of the reporting period. The exchange shall be done following the exchange rates published by the European Central Bank for that day, or, if there is no publication on that day, on the next day of publication. The technical details by which this information is to be transmitted shall be determined in accordance with the procedure provided for in Article ~~6044~~(2).

The Member State of identification shall transmit by electronic means to the Member State of consumption the information needed to link each payment with a relevant quarterly tax return.

Ⓔ 143/2008 Art. 1, pt 11 (adapted)

~~Article 31~~

~~The provisions in Article 22 of this Regulation shall apply also to information collected by the Member State of identification in accordance with Articles 360, 361, 364 and 365 of Directive 2006/112/EC.~~

Ⓔ 143/2008 Art. 2, pt 11 (adapted)

~~Article 31~~

~~The provisions in Article 22 of this Regulation shall apply also to information collected by the Member State of identification in accordance with Articles 360, 361, 364, 365, 369e, 369f and 369g of Directive 2006/112/EC.~~

Article ~~4332~~

The Member State of identification shall ensure that the amount the non-established taxable person has paid is transferred to the bank account denominated in euro~~₳~~ which has been designated by the Member State of consumption to which the payment is due. Member States which required the payments in a national currency other than euro~~₳~~ shall convert the amounts into euro using the exchange rate valid for the last date of the reporting period. The exchange shall be done following the exchange rates published by the European Central Bank for that day, or, if there is no publication on that day, on the next day of publication. The transfer shall take place at the latest 10 days after the end of the month that the payment was received.

If the non-established taxable person does not pay the total tax due, the Member State of identification shall ensure that the payment is transferred to the Member States of consumption in proportion to the tax due in each Member State. The Member State of identification shall inform by electronic means the competent authorities of the Member States of consumption thereof.

Article ~~4433~~

Member States shall notify by electronic means the competent authorities of the other Member States of the relevant bank account numbers for receiving payments according to Article ~~4332~~.

Member States shall without delay notify by electronic means the competent authorities of the other Member States and the Commission of changes in the standard tax rate.

© 143/2008 Art. 1, pt 12 (adapted)

~~Article 34~~

~~Articles 28 to 33 of this Regulation shall apply for the period provided for in Article 357 of Directive 2006/112/EC.~~

© 143/2008 Art. 2, pt 8 (adapted)

SECTION 2

PROVISIONS APPLICABLE FROM 1 JANUARY 2015

Article ~~45~~²⁸

The following provisions shall apply concerning the special schemes provided for in Chapter 6 of Title XII of Directive 2006/112/EC.

© 143/2008 Art. 2, pt 9 (adapted)

Article ~~46~~²⁹

1. The information provided by the taxable person not established in the Community to the Member State of identification when his activities commence pursuant to Article 361 of Directive 2006/112/EC shall be submitted by electronic means. The technical details, including a common electronic message, shall be determined in accordance with the procedure provided for in Article ~~44~~ 60(2) of this Regulation.

2. The Member State of identification shall transmit the information referred to in paragraph 1 by electronic means to the competent authorities of the other Member States within 10 days from the end of the month during which the information was received from the taxable person not established within the Community. Similar details for the identification of the taxable person applying the special scheme under Article 369b of Directive 2006/112/EC shall be transmitted within 10 days from the end of the month during which the taxable person stated that his taxable activities under that scheme commenced. In the same manner the competent authorities of the other Member States shall be informed of the allocated identification number.

The technical details, including a common electronic message, by which this information is to be transmitted, shall be determined in accordance with the procedure provided for in Article ~~60~~ 44(2) of this Regulation.

3. The Member State of identification shall without delay inform by electronic means the competent authorities of the other Member States if a taxable person not established in the Community or a taxable person not established in the Member State of consumption is excluded from the special scheme.

☉ 1798/2003

Article 47

☉ 143/2008 Art. 2, pt 10 (adapted)

The return with the details set out in Articles 365 and 369g of Directive 2006/112/EC is to be submitted by electronic means. The technical details, including a common electronic message, shall be determined in accordance with the procedure provided for in Article ~~44~~ 60(2) of this Regulation.

The Member State of identification shall transmit this information by electronic means to the competent authority of the Member State of consumption concerned at the latest 10 days after the end of the month in which the return was received. The information provided for in the second paragraph of Article 369g of Directive 2006/112/EC shall also be transmitted to the competent authority of the Member State of establishment concerned. Member States which have required the tax return to be made in a national currency other than euro, shall convert the amounts into euro using the exchange rate valid for the last date of the reporting period. The exchange shall be done following the exchange rates published by the European Central Bank for that day, or, if there is no publication on that day, on the next day of publication. The technical details by which this information is to be transmitted shall be determined in accordance with the procedure provided for in Article ~~44~~ 60(2) of this Regulation.

☐ 1798/2003

The Member State of identification shall transmit by electronic means to the Member State of consumption the information needed to link each payment with a relevant quarterly tax return.

Article 48

The Member State of identification shall ensure that the amount the non-established taxable person has paid is transferred to the bank account denominated in euro which has been designated by the Member State of consumption to which the payment is due. Member States which required the payments in a national currency other than euro, shall convert the amounts into euro using the exchange rate valid for the last date of the reporting period. The exchange shall be done following the exchange rates published by the European Central Bank for that day, or, if there is no publication on that day, on the next day of publication. The transfer shall take place at the latest 10 days after the end of the month that the payment was received.

If the non-established taxable person does not pay the total tax due, the Member State of identification shall ensure that the payment is transferred to the Member States of consumption in proportion to the tax due in each Member State. The Member State of identification shall inform by electronic means the competent authorities of the Member States of consumption thereof.

☒ 143/2008 Art. 2, pt 12

Concerning the payments to be transferred to the Member State of consumption in accordance with the special scheme provided for in Section 3 of Chapter 6 of Title XII of Directive 2006/112/EC, the Member State of identification shall, of the amounts referred to in the first and second paragraphs, be entitled to retain:

- (a) from 1 January 2015 until 31 December 2016 — 30 %,
 - (b) from 1 January 2017 until 31 December 2018 — 15 %,
 - (c) from 1 January 2019 — 0 %.
-

☒ 1798/2003

Council

Article 49

Member States shall notify by electronic means the competent authorities of the other Member States of the relevant bank account numbers for receiving payments according to Article 48.

Member States shall without delay notify by electronic means the competent authorities of the other Member States and the Commission of changes in the [...] tax rate **applicable for supplies of telecommunications, broadcasting and electronic services** =

CHAPTER ~~XIIV~~ BIS

**~~PROVISIONS CONCERNING THE EXCHANGE AND CONSERVATION OF~~
~~INFORMATION IN THE CONTEXT OF THE PROCEDURE FOR THE~~
~~REFUND OF VAT TO TAXABLE PERSONS NOT ESTABLISHED IN THE~~
~~MEMBER STATE OF REFUND BUT ESTABLISHED IN ANOTHER~~
~~MEMBER STATE PROVIDED FOR IN DIRECTIVE 2008/9/EC~~**

Article ~~5034a~~

1. Where the competent authority of the Member State of establishment receives an application for refund of value added tax under Article 5 of Directive 2008/9/EC ~~of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State~~ and Article 18 of that Directive is not applicable, it shall, within 15 calendar days of its receipt and by electronic means, forward the application to the competent authorities of each Member State of refund concerned with confirmation that the applicant as defined in Article 2(5) of Directive 2008/9/EC is a taxable person for the purposes of ~~VAT value added tax~~ and that the identification or registration number given by this person is valid for the refund period.

2. The competent authorities of each Member State of refund shall notify by electronic means the competent authorities of the other Member States of any information required by them under Article 9(2) of Directive 2008/9/EC. The technical details, including a common electronic message by which this information is to be transmitted, shall be determined in accordance with the procedure provided for in Article ~~6044~~(2) of this Regulation.

3. The competent authorities of each Member State of refund shall notify by electronic means the competent authorities of the other Member States if they want to make use of the option to require the applicant to provide the description of business activity by harmonised codes as referred to in Article 11 of Directive 2008/9/EC.

The harmonised codes referred to in the first subparagraph shall be determined in accordance with the procedure provided for in Article ~~6044~~(2) of this Regulation on the basis of the NACE classification established by Council Regulation (~~EEC~~) No ~~3037/90~~¹ 1893/2006².

¹ ~~OJ L 293, 24 10 1990, p. 1.~~

² OJ L 393, 30 12 2006, p. 1.

Ⓒ 1798/2003

new

Council

CHAPTER ~~XIII~~^{IV}

RELATIONS WITH THE COMMISSION

Article ~~5135~~

1. The Member States and the Commission shall examine and evaluate how the arrangements for administrative cooperation provided for in this Regulation are working [...] . [...]
The Commission shall pool the Member States' experience with the aim of improving the operation of those arrangements.
2. The Member States shall communicate to the Commission any available information relevant to their application of this Regulation.

new

Council

[...]

~~43.~~ A list of statistical data needed for evaluation of this Regulation shall be determined in accordance with the procedure referred to in Article ~~6044~~(2). The Member States shall communicate these data to the Commission in so far as they are available and the communication is not likely to involve administrative burdens which would be unjustified.

~~54.~~ With a view to evaluating the effectiveness of this system of administrative cooperation in combating tax evasion and tax avoidance, Member States may communicate to the Commission any other information referred to in Article 1.

~~65.~~ The Commission shall forward the information referred to in paragraphs ~~2, 3 and 4~~ to 5 to the other Member States concerned.

new

Council

7. Where necessary, in addition to what is required elsewhere in this Regulation, the Commission shall send to the competent authorities of each Member State any information that might enable them to combat fraud in the field of VAT as soon as it obtains such information.

[...]

9. The Commission may at the request of a Member State, provide its expert opinions, technical or logistical assistance, [...] or any other [...] support [...] with a view to attaining the objectives of this Regulation.

CHAPTER ~~XIV~~^{VIII}

RELATIONS WITH THIRD COUNTRIES

Article ~~5236~~

1. 1. When the competent authority of a Member State receives information from a third country, that authority may pass the information on to the competent authorities of Member States which might be interested in it and, in any event, to all those which request it, in so far as ~~permitted~~ permitted [...] by assistance arrangements with that particular third country.

2. [...] Competent authorities may communicate, in accordance with their domestic provisions on the communication of personal data to third countries, information obtained in accordance with this Regulation to a third country, provided that all of the following conditions are met:

a) the competent authority of the Member State from which the information originates have consented to that communication;

b) the third country concerned has given an undertaking to provide the cooperation required to gather evidence of the irregular nature of transactions which appear to contravene VAT legislation.

CHAPTER ~~XVIX~~

CONDITIONS GOVERNING THE EXCHANGE OF INFORMATION

Article ~~5337~~

1. Information communicated pursuant to this Regulation shall, as far as possible, be provided by electronic means under arrangements to be adopted in accordance with the procedure referred to in Article ~~6044~~(2).

2. [...]

In cases where the request has not been lodged completely through the electronic system mentioned above, the requested authority shall confirm receipt of the request by electronic means without delay and, in any event, no more than five working days after receiving it.

In cases where [...] an authority has received a request or information of which it is not the intended recipient, it shall send a warning message by electronic means to the sender without delay and, in any event, no more than five working days after receiving it.

new

Council

[...]

Article ~~5438~~

Requests for assistance, including requests for notification, and attached documents may be made in any language agreed between the requested and requesting authority. The said requests shall only be accompanied by a translation into the official language or one of the official languages of the Member State in which the requested authority is established only in special cases when the requested authority gives a reason for asking for such a translation.

Article ~~5539~~

~~For the period provided for in Article 357 of Directive 2006/112/EC, †~~The Commission and the Member States shall ensure that such existing or new communication and information exchange systems which are necessary to provide for the exchanges of information described in [...] this Regulation are operational. **A service level agreement ensuring the technical quality and quantity of the services to be delivered by the Commission and the Member States for the functioning of these communication and information exchange systems shall be decided in accordance with the procedure referred to in Article 60(2).** The Commission will be responsible for whatever development of the common communication network/common system interface (CCN/CSI) is necessary to permit the exchange of this information between Member States. Member States will be responsible for whatever development of their systems is necessary to permit this information to be exchanged using the CCN/CSI.

© 143/2008 Art. 2, pt 14 (adapted)

~~The Commission and the Member States shall ensure that such existing or new communication and information exchange systems which are necessary to provide for the exchanges of information described in Articles 29 and 30 are operational. The Commission will be responsible for whatever development of the common communication network/common system interface (CCN/CSI) is necessary to permit the exchange of this information between Member States. Member States will be responsible for whatever development of their systems is necessary to permit this information to be exchanged using the CCN/CSI.~~

© 1798/2003 (adapted)

new

Member States shall waive all claims for the reimbursement of expenses incurred in applying this Regulation except, where appropriate, in respect of fees paid to experts.

Article ~~5640~~

1. The requested authority in one Member State shall provide a requesting authority in another Member State with the information referred to in Article 1 provided that:
 - (a) the number and the nature of the requests for information made by the requesting authority within a specific period do not impose a disproportionate administrative burden on that requested authority;

(b) that requesting authority has exhausted the usual sources of information which it could have used in the circumstances to obtain the information requested, without running the risk of jeopardising the achievement of the desired end.

2. This Regulation shall impose no obligation to have enquiries carried out or to provide information **on a particular case** if the laws or administrative practices of the Member State which would have to supply the information do not authorise the Member State to carry out those enquiries or collect or use that information for that Member State's own purposes.

3. The competent authority of a **requested** Member State may refuse to provide information where the **requesting** Member State ~~concerned~~ is unable, for legal reasons, to provide similar information. The Commission shall be informed of the grounds of the refusal by the requested Member State.

4. The provision of information may be refused where it would lead to the disclosure of a commercial, industrial or professional secret or of a commercial process, or of information whose disclosure would be contrary to public policy.

new

5. Paragraphs 2 to 4 should on no account be interpreted as authorising the requested authority of a Member State to refuse to supply information on a taxable person identified for VAT purposes in the Member State of the requesting authority on the sole grounds that this information is held by a bank, other financial institution, nominee or person acting in an agency or fiduciary capacity or because it relates to ownership interests in a legal person.

Ⓒ 1798/2003 (adapted)

new

Council

~~56~~. The requested authority shall inform the requesting authority of the grounds for refusing a request for assistance.

~~67~~. A minimum threshold triggering a request for assistance may be adopted in accordance with the procedure referred to in Article ~~6044~~(2).

Article ~~574~~

1. Information communicated or collected in any form pursuant to this Regulation, including any information to which an official has had access in the circumstances set out in Chapters VII, VIII and X, and in the cases referred to in paragraph 2 of this Article, shall be covered by the obligation of official secrecy and enjoy the protection extended to similar information under both the national law of the Member State which received it and the corresponding provisions applicable to Community authorities. [...] It shall be used only in the circumstances provided for in this Regulation .

— [...] —

Such information may be used for the purpose of establishing the assessment base or the collection or administrative control of tax for the purpose of establishing the assessment base.

The information may also be used for the assessment of other levies, duties, and taxes covered by Article 2 of Council Directive ~~76/308/EEC~~ 2008/55/EC of 15 March 1976 on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures¹.

In addition, it may be used in connection with judicial proceedings that may involve penalties, initiated as a result of infringements of tax law without prejudice to the general rules and legal provisions governing the rights of defendants and witnesses in such proceedings.

2. Persons duly accredited by the Security Accreditation Authority of the European Commission may have access to this information only in so far as it is necessary for care, maintenance and development of the CCN/CSI network.

3. By way of derogation from paragraph 1, the competent authority of the Member State providing the information shall permit its use for other purposes in the Member State of the requesting authority, if, under the legislation of the Member State of the requested authority, the information can be used for similar purposes.

4. Where the requesting authority considers that information it has received from the requested authority is likely to be useful to the competent authority of a third Member State, it may transmit it to the latter authority. It shall inform the requested authority thereof in advance. ~~The requested authority may require that the transmission of the information to a third party be subject to its prior agreement.~~ The requested authority may require that the transmission of the information to a third party be subject to its prior agreement.

¹ OJ L 150, 10.6.2008, p. 28.

5. All storage or exchange of information referred to in this Regulation is subject to the provisions implementing Directive 95/46/EC. However, Member States shall, for the purpose of the correct application of this Regulation, restrict the scope of the obligations and rights provided for in Article 10, Article 11(1), Articles 12 and 21 of Directive 95/46/EC to the extent required in order to safeguard the interests referred to in Article 13(e) of that Directive.

Article ~~5842~~

Reports, statements and any other documents, or certified true copies or extracts thereof, obtained by the staff of the requested authority and communicated to the requesting authority under the assistance provided for by this Regulation may be invoked as evidence by the competent bodies of the Member State of the requesting authority on the same basis as similar documents provided by another authority of that country.

Article ~~5943~~

1. For the purpose of applying this Regulation, Member States shall take all necessary measures to:
 - (a) ensure effective internal coordination between the competent authorities ~~referred to in Article 3;~~
 - (b) establish direct cooperation between the authorities authorised for the purposes of such coordination;
 - (c) ensure the smooth operation of the information exchange arrangements provided for in this Regulation.

2. The Commission shall communicate to each Member State, as quickly as possible, any information which it receives and which it is able to provide.

CHAPTER ~~XVIII~~ XVIX

~~GENERAL AND~~ FINAL PROVISIONS

Article ~~6043~~ 6044

1. The Commission shall be assisted by the Standing Committee on Administrative Cooperation~~3~~ (hereinafter referred to as the Committee).

~~[...]~~

~~[...]~~ 2. Where reference is made to this paragraph, Articles 5 and 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

The period laid down in Article 5(6) of Decision 1999/468/EC shall be set at three months.

~~3. 3. The Committee shall adopt its rules of procedure.~~

Article ~~6145~~

1. Within ~~Every~~ three years from the date of entry into force of this Regulation, and thereafter every five years, the Commission shall report to the European Parliament and the Council on the application of this Regulation.
2. Member States shall communicate to the Commission the text of any provisions of national law which they adopt in the field covered by this Regulation.

Article ~~6246~~

1. The provisions of this Regulation shall be without prejudice to the fulfilment of any wider obligations in relation to mutual assistance ensuing from other legal acts, including bilateral or multilateral agreements.
2. Where the Member States conclude bilateral arrangements on matters covered by this Regulation, in particular under Article 11, other than to deal with individual cases, they shall inform the Commission without delay. The Commission shall in turn inform the other Member States.

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Article ~~6347~~

Regulation (~~EEC~~) ~~No 218/92~~ No 1798/2003 [...] **shall be** repealed **with effect from 1 January 2012. However, the effects of**

- Article 2 of that Regulation shall be maintained until the date of publication by the Commission of the list of competent authorities referred to in Article 3 of this Regulation.

- Articles 22 and 23 of that Regulation shall be maintained until 31 December 2012.

Ⓔ 1798/2003 (adapted)

new

Council

References made to the repealed Regulation shall be construed as references to this Regulation.

Article ~~6448~~

This Regulation shall enter into force on ~~1 January 2004~~ the twentieth day following that of its publication in the *Official Journal of the European Union* .

It shall apply from 1 January 2012.

However,

- Articles 34 to 38 shall apply from the date of entry into force.

- Articles 18 and 22 shall apply from 1 January 2013.

- Articles 40 to 44 shall apply **from 1 January 2012** until 31 December 2014.

- Articles 45 to 49 shall apply from 1 January 2015.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the Council

The President

new

Council

ANNEX I

List of supplies of goods and services to which Article 7(3) applies:

1. distance selling (Articles 33 and 34 of Directive 2006/112/EC);

[...]

3. services connected with immovable property (Article 47 [...] of Directive 2006/112/EC);

[...]

7. telecommunication services, radio and television broadcasting services and electronically supplied services [...] (Article 58 of Directive 2006/112/EC) .

8. Hiring, other than short-term hiring, of a means of transport to a non-taxable person

[...] (Article 56 of Directive 2006/112/EC)

ANNEX II**Repealed Regulation and successive amendments**

Council Regulation (EC) No 1798/2003	OJ L 264, 15.12.2003, p. 1
Council Regulation (EC) No 885/2004	OJ L 168, 1.5.2004, p. 1
Council Regulation (EC) No 1791/2006	OJ L 363, 20.12.2006, p. 1
Council Regulation (EC) No 143/2008	OJ L 393, 20.2.2008, p. 1.
Council Regulation (EC) No 37/2009	OJ L 393, 20.1.2009, p. 1.

ANNEX III

CORRELATION TABLE

Regulation (EC) No 1798/2003	This Regulation
First and second subparagraphs of Article 1(1)	First and second subparagraphs of Article 1(1)
Third subparagraph of Article 1(1)	-
Fourth subparagraph of Article 1(1)	Article 1(4)
Article 1(2)	Article 1(3)
Article 2(1)(1)	Article 3
Article 2(1)(2)	Article 2(1)(1)
Article 2(1)(3)	Article 2(1)(2)
Article 2(1)(4)	Article 2(1)(3)
Article 2(1)(5)	Article 2(1)(4)
Article 2(1)(6)	Article 2(1)(5)
Article 2(1)(7)	Article 2(1)(6)
Article 2(1)(8)	Article 2(1)(7)
Article 2(1)(9)	Article 2(1)(8)
Article 2(1)(10)	Article 2(1)(9)
Article 2(1)(11)	Article 2(1)(10)
Article 2(1)(12)	Article 2(1)(11)
Article 2(1)(13)	Article 2(1)(12)
Article 2(1)(14)	-

Article 2(1)(15)	-
Article 2(1)(16)	Article 2(1)(13)
Article 2(1)(17)	-
Article 2(1)(18)	Article 2(1)(15)
Article 2(1)(19)	Article 2(1)(16)
Article 3(1)	Article 3
Article 3(2)	Article 4(1)
Article 3(3)	Article 4(2)
Article 3(4)	Article 4(3)
Article 3(5)	Article 4(4)
Article 3(6)	Article 5
Article 3(7)	Article 6
Article 5(1)	Article 7(1)
Article 5(2)	Article 7(2)
Article 5(3)	First subparagraph of Article 7(3)
Article 5(4)	Article 7(4)
Article 6	Article 8
Article 7	Article 9
Article 8	Article 10

Article 9	Article 11
Article 10	Article 13
Article 11	Article 29
Article 12	Article 30
Article 13(1)	Article 31(1)
Article 13(2)	Article 31(2)
Article 13(3)	Article 31(3)
Article 14	Article 26
Article 15	Article 27
Article 16	Article 28
Article 17	Article 14
Article 18	Article 16
Article 19	-
Article 20	-
Article 21	-
First subparagraph of Article 22(1)	Article 18(1)(a)
Second subparagraph of Article 22(1)	Article 19
Article 22(2)	Article 20

First paragraph 1 of Article 23	First paragraph of Article 22, points (1) and (2).
Second paragraph of Article 23	Second paragraph of Article 22
First paragraph of Article 24, point (1).	First paragraph of Article 22, point (3).
First paragraph of Article 24, point (1).	First paragraph of Article 22, point (4).
Second paragraph of Article 24	Second paragraph of Article 22
Article 25(1)	Article 21(2)
Article 25(2)	Article 21(3)
Article 25(3)	-
Article 26	Article 25
Article 27(1)	Article 18(1)(b)
Article 27(2)	Article 18(1)(b) and first paragraph of Article 22
Article 27(3)	Article 18(1)(b) and first paragraph of Article 22
Article 27(4)	First subparagraph of Article 32(1)
Article 28	Up to 31 December 2014: Article 40 From 1 January 2015: Article 45
Article 29	Up to 31 December 2014: Article 41 From 1 January 2015: Article 46

Article 30	Up to 31 December 2014: Article 42 From 1 January 2015: Article 47
Article 31	Article 18(1)(e) and (2)
Article 32	Up to 31 December 2014: Article 43 From 1 January 2015: Article 48
Article 33	Up to 31 December 2014: Article 44 From 1 January 2015: Article 49
Article 34	-
Article 34a	Article 50
Article 35(1)	Article 51(1)
Article 35(2)	Article 51(2)
Article 35(3)	Article 51(4)
Article 35(4)	Article 51(5)
Article 35(5)	Article 51(6)
Article 36	Article 52
Article 37	Article 53(1)
Article 38	Article 54
Article 39	Article 55

Article 40(1)	Article 56(1)
Article 40(2)	Article 56(2)
Article 40(3)	Article 56(3)
Article 40(4)	Article 56(4)
Article 40(5)	Article 56(6)
Article 40(6)	Article 56(7)
Article 41	Article 57
Article 42	Article 58
Article 43	Article 59
Article 44	Article 60
Article 45	Article 61
Article 46	Article 62
Article 47	Article 63
Article 48	Article 64
-	Annex I
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-	Annex III
