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**NOTE**

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From: General Secretariat of the Council  
To: Council

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Subject: Draft Council Regulation amending Regulation (EU) No 904/2010 as regards the VAT administrative cooperation arrangements needed for the digital age  
- Political agreement

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Delegations will find attached the text of the abovementioned draft Council Regulation with a view to reaching a political agreement at the meeting of the Council (Economic and Financial Affairs) on 5 November 2024.

2022/0409 (CNS)

Draft

**COUNCIL REGULATION**

**amending Regulation (EU) No 904/2010 as regards the VAT administrative cooperation arrangements needed for the digital age**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal from the European Commission,

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

Having regard to the opinion of the European Parliament<sup>1</sup>,

Having regard to the opinion of the European Economic and Social Committee<sup>2</sup>,

Acting in accordance with a special legislative procedure,

Whereas:

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<sup>1</sup> OJ C , , p. .

<sup>2</sup> OJ C , , p. .

- (1) Council Regulation (EU) No 904/2010<sup>3</sup> lays down the conditions under which the competent authorities in the Member States responsible for the application of the laws on VAT are to cooperate with each other and with the Commission to ensure compliance with those laws. Those conditions entail, amongst others, rules on the storage and exchange, through electronic means, of information that may help to effect a correct assessment of VAT, monitor the correct application of VAT, particularly on intra-Community transactions, and combat VAT fraud.
  
- (2) Council Directive (EU) XX/XXX<sup>4</sup> [OP please insert number and year of the Council Directive amending Directive 2006/112/EC as regards VAT rules for the digital age adopted the same day as this Regulation] introduced into Council Directive 2006/112/EC<sup>5</sup> digital reporting requirements ('DRR'). Those requirements oblige taxable persons identified for VAT purposes to submit to Member States information on each intra-Community supply of goods, on each supply of a service that is taxable in a Member State other than the one in which the supplier is established and, unless the Member State has made use of the option to exclude taxable persons from this obligation, on each intra-Community acquisition of goods and on each acquisition of services that is taxable and for which the recipient is liable to pay the tax. The exchange and processing of that information on intra-Community transactions assists Member States in monitoring the correct application of VAT and in detecting fraud.

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<sup>3</sup> Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 268, 12.10.2010, p. 1).

<sup>4</sup> Council Directive (EU) XXX/XXXX of ..... (OJ L., dd/mm/yy, p. X). [OP Please insert full ref.]

<sup>5</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

- (3) The existing cooperation between Member States' tax authorities is based on exchanging aggregated information between national electronic systems. The introduction of DRR aims to increase tax collection by providing transaction-by-transaction data to tax administrations in a timely manner. To make those data available to other tax administrations in an efficient manner, and to facilitate a common implementation of analysis and crosschecks, as well as a common interpretation of those analyses and crosschecks, a central system where VAT information is shared is necessary.
- (4) In order to enable Member States to fight VAT fraud more effectively, a central electronic VAT information exchange system ('central VIES') for sharing VAT information should be established. That system should receive, from national electronic systems of Member States information about intra-Community transactions as reported by the respective suppliers and acquirers in different Member States. That system should also receive from Member States the VAT identification information of taxable persons making intra-Community transactions, including other VAT identification numbers issued to a person. Furthermore, whenever data are changed, the metadata for tracking the modification time should be uploaded into the central VIES as well.

- (5) The VAT identification information of taxable persons making intra-Community transactions should be automatically updated in the central VIES without delay whenever identification information changes, except where Member States agree that such update is not pertinent, essential or useful. Such updates are necessary because the validity of the VAT identification numbers of taxable persons is subject to verification as regards the condition for exempting intra-Community supplies provided for in Article 138 of Directive 2006/112/EC. To provide a reasonable level of assurance to tax administrations with regard to the quality and reliability of such information, information on intra-Community transactions should be automatically updated in the central VIES no later than 1 day after the Member State received the information from the taxable person.
- (6) Furthermore, with regard to VAT identification information in the central VIES, Member States should adopt measures to ensure that the data provided by taxable persons for their identification for VAT purposes in accordance with Article 214 of Directive 2006/112/EC, are assessed by the respective Member State as complete and accurate. Moreover, Member States should ensure that the VAT identification number is shown as invalid in the central VIES where a taxable person fails to respect the obligations to communicate data or the economic activity is ceased or where the competent authority considers that the taxable person has ceased such activity.
- (7) The information on intra-Community transactions reported by the suppliers and acquirers in different Member States should be entered by each Member State into the central VIES promptly after the Member State received it. It is necessary to process the information received quickly, for technical reasons related to the data volume as well as to detect suspicious transactions and possible cases of VAT fraud early.

- (8) To assist Member States in their fight against VAT fraud and to detect fraudsters, VAT identification information and VAT information on intra-Community transactions should be retained for 10 years. That period constitutes the minimum period necessary for Member States to carry out controls effectively and investigate suspected VAT fraud or detect such fraud. It is also proportionate considering the massive volume of the intra-Community transaction information and the sensitivity of the information as commercial and personal data.
- (9) To detect mismatches in a timely manner and thereby improve the capability to fight VAT fraud, the central VIES should be able to automatically cross-check the information collected from both the supplier and acquirer through the DRR introduced by Directive (EU) XX/XXX [OJ please insert number and year of the Council Directive amending Directive 2006/112/EC as regards VAT rules for the digital age adopted the same day as this Regulation<sup>6</sup>]. The results of such cross-checking should be made available to Member States for the appropriate follow-up.
- (10) Furthermore, to allow the central VIES to maintain the capabilities of the existing VAT information exchange system provided for in Article 17(1), point (a), of Regulation (EU) No 904/2010, it should also be able to aggregate information to provide an overview of supplies and acquisitions reported by taxable persons located in Member States. To ensure that the central VIES permits Member States to continue accessing each other's information as currently structured within the existing VAT information exchange system, the central VIES should support data aggregation.
- (11) To support the competent authorities of Member States to effect a correct assessment of VAT, monitor the correct application of VAT, combat VAT fraud, and exploit the synergies between different information systems containing VAT relevant information, the central VIES should process information received from Member States together with any information communicated or collected pursuant to Regulation (EU) No 904/2010.

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<sup>6</sup> Council Directive (EU) XXX/XXXX of ..... (OJ L., dd/mm/yy, p. X).

- (12) Access to the information in the central VIES should be provided on a need-to-know basis. Allowing access to sensitive data to those users for which it is foreseeably relevant should be enforced with access permissions and access logs that safeguard the information in the central VIES. That information should not be used for other purposes than to monitor the correct application of VAT and combat VAT fraud. All users should be bound by the confidentiality rules laid down in this Regulation.
- (13) To fight VAT fraud, Member States' Eurofisc liaison officials as referred to in Article 36 of Regulation (EU) No 904/2010 should be able to access and analyse VAT information on intra-Community transactions. To monitor the correct application of VAT laws, Member States' officials who check whether the exemption of VAT for certain imported goods, which is laid down in Article 143(1), point (d), of Directive 2006/112/EC, applies, should also be able to access VAT identification information that is stored in the central VIES. Moreover, for the same reasons, Member States' competent authorities should select other officials who need to have direct access to the central VIES and grant them such access where needed. Finally, duly accredited persons of the Commission should be able to access the information contained in the central VIES, but only to the extent that such access is necessary for the development and maintenance of that system.
- (14) To investigate suspected VAT fraud and to detect such fraud, the information systems supporting the Eurofisc network in the fight against VAT fraud, including the Transaction Network Analysis system and the central electronic system of payment information ("CESOP"), should have direct access to the central VIES.

- (15) The data volume and the frequency of data transmissions to the central VIES render the automation of the information flows from the central VIES to national systems necessary. Such automation should also provide for an efficient and secure machine-to-machine communication channel, and should ensure that there is no longer a need for human intervention when accessing shared data. National electronic systems that transmit information to the central VIES should therefore also have access to the information stored in that system, including the processed and aggregated information for VAT control purposes and for the fight against VAT fraud.
- (16) In order to ensure uniform conditions for the implementation of Regulation (EU) No 904/2010, implementing powers should be conferred on the Commission in respect of the tasks to be carried out by the Commission for developing, maintaining, hosting and technically managing the central VIES, the technical details concerning the identification and access of officials and electronic systems to the central VIES, the detailed access permissions of officials and electronic systems to the detailed data in the central VIES to which access should be granted, the technical details and format of the information transmitted to the central VIES and the roles and responsibilities of Member States and the Commission when acting as controller and processor under Regulations (EU) 2016/679<sup>7</sup> and (EU) 2018/1725<sup>8</sup> of the European Parliament and of the Council. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council<sup>9</sup>.

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<sup>7</sup> Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

<sup>8</sup> Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

<sup>9</sup> Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).



- (17) VAT fraud is a common problem for all Member States. Member States alone do not have the information necessary to ensure that the VAT rules are correctly applied and to tackle VAT fraud. Since the objective of Regulation (EU) No 904/2010, the fight against VAT fraud, cannot be sufficiently achieved by the Member States because of the cross-border nature of the internal market, but can be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective.
- (18) Taxable persons facilitating supplies of goods or services through the use of an electronic interface may be subject to requests for records from the Member State where those supplies are taxable as referred to in Article 242a of Directive 2006/112/EC. To reduce the administrative burden and compliance costs for those taxable persons and to avoid duplication of work, the Member State of identification should coordinate such requests as much as possible. For that purpose, it is necessary to lay down a standard form for the electronic transmission of this information to Member States. However, Member States may, in accordance with the second subparagraph of paragraph 2 of Article 242a of Directive 2006/112/EC, continue to obtain these records directly from the taxable person on a regular and systematic basis until automated access to these records is available.
- (19) A new One-Stop-Shop ('OSS') simplification scheme is to be introduced into Directive 2006/112/EC for taxable persons who are transferring certain own goods cross-border. It is therefore necessary to integrate that new scheme in the overall framework of the VAT OSS special schemes set out in Chapter XI, Section 3, of Regulation No 904/2010. It should notably include the provision of information between the Member States from and to which the goods are transferred.

- (20) As the new OSS scheme is comprehensive and encompasses cross-border movements of goods that are currently covered by call-off stock arrangements in accordance with Article 17a of Directive 2006/112/EC, those arrangements have been deleted from Directive 2006/112/EC. It is necessary that that amendment of Directive 2006/112/EC is reflected in Article 21 of Regulation (EU) No 904/2010.
- (21) The abuse of Import One-Stop-Shop ('IOSS') VAT identification numbers has been identified by stakeholders as a potential risk. To better secure the correct use and the verification process of IOSS VAT identification numbers, it is necessary to extend Article 47h of Regulation (EU) No 904/2010 granting customs authorities access to information about the IOSS registered trader, which will improve risk management and control capabilities of those customs authorities.
- (22) To enhance controls in relation to the IOSS scheme, it is necessary to add the total value of the goods imported under the IOSS scheme per IOSS identification number per Member State of consumption to Article 17(1), point (e) of Regulation (EU) No 904/2010.
- (23) The technical details, including common electronic messages, for the submission of records by taxable persons facilitating supplies through the use of an electronic interface as referred to in Article 242a of Directive 2006/112/EC should be adopted in accordance with the comitology procedure provided for in this Regulation.
- (24) This Regulation respects the fundamental rights and observes the principles recognised by the Charter of Fundamental Rights of the European Union. In particular, this Regulation ensures full respect for the right of protection of personal data laid down in Article 8 of the Charter. In that regard, this Regulation strictly limits the amount of personal data that will be made available to the tax authorities. The processing of intra-Community transaction information pursuant to this Regulation should only occur for the purposes of this Regulation.

- (25) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on 3 March 2023.
- (26) As the implementation of the central VIES system will require new technological developments, it is necessary to defer the application of the provisions related to the central VIES to allow Member States and the Commission to develop these technologies.
- (27) Automated access to information on intra-Community transactions which have been reported via recapitulative statements is directly affecting the efficiency of VAT controls. Therefore the current VAT information exchange system provided for in Article 17(1), point (a), of Regulation (EU) No 904/2010 should be maintained for a period of time after the abolition of those recapitulative statements. Beyond that period, the relevant provisions of the current VAT information exchange system should be deleted and the information reported via recapitulative statements should still be accessible on request.
- (28) Regulation (EU) No 904/2010 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

*Article 0*

**Amendments to Regulation (EU) No 904/2010 applicable  
from the entry into force of this Regulation**

Regulation (EU) No 904/2010 is amended as follows:

- (1) in Article 17, paragraph 1, point (e) is replaced by the following:
- ‘(e) data on the VAT identification numbers referred to in Article 369q of Directive 2006/112/EC it has issued and per VAT identification number issued by any Member State, the total value of the imports of goods exempted under Article 143(1), point (ca), of that Directive during each month, per Member State of consumption as defined in Article 369l(4) of that Directive;’.

*Article 1*

**Amendments to Regulation (EU) No 904/2010 applicable from 1 July 2028**

Regulation (EU) No 904/2010 is amended as follows:

- (1) in Article 1, paragraph 4 is replaced by the following:

‘4. This Regulation also lays down rules and procedures for the exchange by electronic means of VAT information on goods and services supplied or goods transferred in accordance with the special schemes provided for in Title XII, Chapter 6, of Directive 2006/112/EC and also for any subsequent exchange of information and, as far as goods and services covered by the special schemes are concerned, for the transfer of money between Member States' competent authorities.’;
- (2) in Article 2, paragraph 2 is replaced by the following:

‘2. The definitions contained in Articles 358, 358a, 369a, 369l and 369xa of Directive 2006/112/EC for the purposes of each special scheme shall also apply for the purposes of this Regulation.’;
- (3) in Article 17, paragraph 1, point (d) is replaced by the following:

‘(d) information which it collects pursuant to Articles 360, 361, 364, 365, 369c, 369f, 369g, 369o, 369p, 369s, 369t, 369xc, 369xf and 369xg of Directive 2006/112/EC’;

- (4) Article 47b is replaced by the following:

*‘Article 47b*

1. Member States shall provide that taxable persons making use of the special scheme laid down in Title XII, Chapter 6, Section 2 of Directive 2006/112/EC provide to the Member State of identification, by electronic means, the information laid down in Article 361 of that Directive.

Taxable persons making use of the special schemes laid down in Title XII, Chapter 6, Sections 3 and 5, of Directive 2006/112/EC shall provide to the Member State of identification, by electronic means, details for their identification when their activities commence pursuant to Articles 369c and 369xc of that Directive.

Any changes in the information provided pursuant to Article 361(2), Article 369c and Article 369xc of Directive 2006/112/EC shall also be submitted by electronic means.

2. The Member State of identification shall transmit the information referred to in paragraph 1 of this Article by electronic means to the competent authorities of the other Member States within 10 days from the end of the month in which the information was received from the taxable person using one of the special schemes laid down in Title XII, Chapter 6, Sections 2, 3 and 5, of Directive 2006/112/EC. The Member State of identification shall in the same manner inform the competent authorities of the other Member States of the VAT identification numbers referred to in those Sections.

3. Where a taxable person making use of one of the special schemes laid down in Title XII, Chapter 6, Sections 2, 3 and 5, of Directive 2006/112/EC is excluded from that special scheme, the Member State of identification shall inform the competent authorities of the other Member States thereof by electronic means and without delay.’;

- (5) Article 47d is replaced by the following:

*‘Article 47d*

1. Member States shall provide that the VAT return with the details set out in Articles 365, 369g, 369t and 369xg of Directive 2006/112/EC are submitted by electronic means.
2. The Member State of identification shall transmit the information referred to in paragraph 1 of this Article by electronic means to the competent authority of the Member State of consumption, or the competent authorities of the Member States from and to which the goods were dispatched or transported, after the date on which the VAT return was required to be submitted in accordance with Council Directive 2006/112/EC but not later than 20 days after the end of the month during which the VAT return was required to be submitted.

The Member State of identification shall also transmit the information provided for in paragraph 2 of Article 369g of Directive 2006/112/EC to the competent authority of each other Member State from which goods are dispatched or transported and the information provided for Article 369g(3) of Directive 2006/112/EC to the competent authority of each Member State of the establishment concerned.

Member States which have required that the VAT return 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 tax 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.’;

- (6) in Article 47h, the following paragraph is added:

‘For the purposes of the first paragraph, Member States shall grant competent authorities access to the information referred to in Article 369p(1) and (3) of Directive 2006/112/EC.’;

(7) Article 47i is amended as follows:

(a) paragraph 1 is replaced by the following:

‘1. To obtain the records held by a taxable person or intermediary pursuant to Articles 369, 369k, 369x and 369xk of Directive 2006/112/EC, the Member State of consumption or the Member State from or to which the goods have been dispatched or transported shall first make a request to the Member State of identification by electronic means.’;

(b) paragraphs 4 and 5 are replaced by the following:

‘4. The Member State of identification shall transmit the records obtained by electronic means without delay to the requesting Member State of consumption or the Member State from or to which the goods have been dispatched or transported.

5. Where the requesting Member State of consumption or the Member State from or to which the goods have been dispatched or transported does not receive the records within 30 days of the date of the making of the request, that Member State may take any action in accordance with its national legislation to obtain such records.’;

(7a) the following article is inserted:

*‘Article 47ia*

The Commission shall, in the framework of a revision of Regulation 904/2010, assess the possibility to enable between Member States an automated access to records provided to the Member State of identification by taxable persons registered in any of the special schemes laid down in Chapter 6 of Title XII of Directive 2006/112/EC.’;

(8) in Article 47j, paragraph 2 is replaced by the following:

‘2. Without prejudice to Article 7(4), if the Member State of consumption or the Member State from or to which the goods have been dispatched or transported decides that an administrative enquiry is required, it shall first consult with the Member State of identification on the need for such an enquiry.’;

- (9) [deleted]
- (10) the following Chapter is inserted:

**‘CHAPTER XIa**

**PROVISIONS CONCERNING RECORD KEEPING OBLIGATIONS FOR ELECTRONIC  
INTERFACES FACILITATING SUPPLIES OF GOODS OR SERVICES IN  
ACCORDANCE WITH ARTICLE 242A OF DIRECTIVE 2006/112/EC**

*Article 47m*

1. To obtain the records held by a taxable person pursuant to Article 242a of Directive 2006/112/EC and without prejudice to the second subparagraph of paragraph 2 of Article 242a of that Directive, the Member State in which the supplies referred to in that Article are taxable shall first make a request to a Member State in which a taxable person is identified for VAT purposes by electronic means.
2. Where a Member State in which a taxable person is identified for VAT purposes receives a request as referred to in paragraph 1, that Member State shall transmit the request by electronic means and without delay to the taxable person.
3. Member States shall provide that, upon request, a taxable person submits the requested records by electronic means to the Member State in which that taxable person is identified for VAT purposes and which has transmitted the request. Member States shall accept that the records may be submitted using a standard form.



4. The Member State referred to in paragraph 3 shall transmit the records obtained by electronic means and without delay to the requesting Member State in which the supplies referred to in Article 242a are taxable.

5. Where the requesting Member State in which the supplies referred to in Article 242a are taxable does not receive the records within 30 days of the date of the making of the request, that Member State may take any action in accordance with its national legislation to obtain such records.

#### *Article 47n*

The Commission shall specify the following by means of implementing acts:

- (a) the technical details for the standard form as referred to in Article 47m(3);
- (b) the technical details, including a common electronic message, for providing the information referred to in Article 47m(1), (2) and (4) as well as the technical means for the transmission of that information.;

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).

#### *Article 47o*

The Commission shall, in the framework of a revision of Regulation 904/2010, assess the possibility to enable between Member States an automated access to data provided to the Member State of establishment by platforms in the framework of their record keeping obligations.?

## *Article 2*

### **Amendments to Regulation (EU) No 904/2010 applicable from 1 July 2029**

Regulation (EU) No 904/2010 is amended as follows:

(1) Article 21 is amended as follows:

(a) paragraph 2 is amended as follows:

(i) point (c) is replaced by the following:

‘(c) the VAT identification numbers of the persons who carried out the supplies of goods and services referred to in point (b);’;

(ii) in point (e), the introductory words are replaced by the following:

‘the total value of the supplies of goods and services referred to in point (b) from each person referred to in point (c) to each person holding a VAT identification number issued by another Member State under the following conditions:’.

## *Article 3*

### **Amendments to Regulation (EU) No 904/2010 applicable from 1 July 2030**

Regulation (EU) No 904/2010 is amended as follows:

(1) in Article 2(1), points (g) and (h) are replaced by the following:

‘(g) ‘intra-Community supply of goods’ means any supply of goods the data of which must be submitted in accordance with Article 262 of Directive 2006/112/EC;

(h) ‘intra-Community supply of services’ means any supply of services the data of which must be submitted in accordance with Article 262 of Directive 2006/112/EC;’;

(2) in Article 17(1), point (a) is replaced by the following:

‘(a) information which it collects pursuant to Title XI, Chapter 6, of Directive 2006/112/EC as amended by Council Directive (EU) 2022/890\*;

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\* Council Directive (EU) 2022/890 of 3 June 2022 amending Directive 2006/112/EC as regards the extension of the application period of the optional reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud and of the Quick Reaction Mechanism against VAT fraud (OJ L 155, 8.6.2022, p. 1).’;

(3) in Chapter V, the following Section 3 is inserted after Article 24f:

### **‘SECTION 3**

#### **Central electronic system for the exchange of VAT information’;**

##### *Article 24g*

1. The Commission shall develop, maintain, host and technically manage an electronic, central VAT information exchange system (“central VIES”) for the purposes referred to in Article 1.

2. Each Member State shall develop, maintain, host and technically manage a national electronic system to automatically transmit the following information to the central VIES:

(a) information which it collects pursuant to Title XI, Chapter 6, Section 1, of Directive 2006/112/EC;

- (b) information on the identity, activity, legal form and address of persons to whom it has issued a VAT identification number, collected pursuant to Article 213 of Directive 2006/112/EC, the date on which that number was issued and other VAT identification numbers issued to that person;
- (c) the VAT identification numbers the Member State has issued which have become invalid, and the dates on which those numbers became invalid;
- (d) the date and time on which the data referred to in points (a), (b) and (c) were modified;

The information referred to in point (a) shall be in conformity with the European standard on electronic invoicing and the list of its syntaxes as set out in Directive 2014/55/EU of the European Parliament and of the Council.\*

The Commission shall specify by means of an implementing act the details and the format of the information listed in this paragraph. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 58(2).

3. Each Member State may store the information referred to in Article 24j, points (a), (b), (c) and (d) subject to the access permissions referred to in point (b) of Article 24k(3) in the national electronic system referred to in paragraph 2 of this Article in accordance with its national legislation.

### *Article 24h*

1. Member States shall ensure that the information available in the central VIES is kept up-to-date, complete and accurate.

The Commission shall by means of an implementing act establish the criteria determining which changes are not pertinent, essential or useful enough to be transmitted in the central VIES. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 58(2).

2. Member States shall adopt the measures necessary to ensure that the data provided by taxable persons and non-taxable legal persons for their identification for VAT purposes in accordance with Article 214 of Directive 2006/112/EC, are, in their assessment, complete and accurate before they are transmitted to the central VIES.

Member States shall implement procedures for checking these data as determined by the results of their risk assessment. The checks shall be carried out, in principle, prior to identification for VAT purposes or, where only preliminary checks are conducted before such identification, no later than 6 months after such identification.

3. Member States shall inform the Commission and other Member States of the measures implemented at national level to ensure the quality and reliability of the information in accordance with paragraph 2.

4. Member States shall automatically transmit the information referred to in Article 24g(2) into the central VIES without delay.

The details on the acceptable technical delays shall be defined in an implementing act. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 58(2).

5. By way of derogation from paragraph 4 of the Article, the information referred to in Article 24g(2), point (a), shall be automatically transmitted into the central VIES no later than one day after the collection of the information submitted by the taxable person to the competent authorities.

6. The information referred to in Article 24g(2) shall be available in the central VIES for 10 years from the end of the year in which the information was transmitted to it.

#### *Article 24i*

1. Member States shall automatically update the central VIES to ensure that the VAT identification number, as referred to in Article 214 of Directive 2006/112/EC, is shown as invalid in the central VIES in the following situations:

(a) where persons identified for VAT purposes have stated that their economic activity, as referred to in Article 9 of Directive 2006/112/EC, has ceased or where the competent authority considers that they have ceased such activity. The person shall have the right to prove the existence of an economic activity by other means;

(b) where persons have declared false data in order to obtain VAT identification and, had the tax administration known, the latter would have refused identification for VAT purposes or withdrawn the VAT identification number;

- (c) where persons have failed to communicate changes to their data and, had the tax administration known, the latter would have refused identification for VAT purposes or withdrawn the VAT identification number.

The situations listed in this paragraph are provided without prejudice to any national rules providing for additional situations.

2. For the purposes of paragraph 1, point (a), an economic activity shall be considered by the competent authority to be ceased in at least the following situations:

- (a) despite being required to do so, the person identified for VAT purposes has failed to submit VAT returns for 1 year after the expiry of the time limit for submitting the first return that was missed;
- (b) despite being required to do so, the person identified for VAT purposes has failed to submit any data on the intra-Community supply of goods or services for 6 months after expiry of the time limit for submitting the data for the first transaction that was missed.

The situations listed in this paragraph are provided without prejudice to any national rules providing for additional situations.

#### *Article 24j*

The central VIES shall have the following functions with regard to information received in accordance with Article 24g(2) of this Regulation:

- (a) to store the information referred to in points (b), (c) and (d) of this Article and in Article 24g(2) of this Regulation ;

- (b) to cross-check the information collected pursuant to Title XI, Chapter 6, Section 1, of Directive 2006/112/EC, and make it available to Member States which require taxable persons to submit the data in points (b) and (d) of paragraph 1 of Article 262 of Directive 2006/112/EC;
- (c) to aggregate information in respect of persons to whom a VAT identification number was issued and collected pursuant to Article 213 of Directive 2006/112/EC and make the following details accessible to the officials or electronic systems referred to in Article 24k:
  - (i) 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 issued by a Member State by all operators identified for the purposes of VAT in each other Member State;
  - (ii) the VAT identification numbers of the persons who carried out the supplies of goods and services referred to in point (i);
  - (iii) the total value of the supplies of goods and services referred to in point (i) from each person referred to in point (ii) to each person holding a VAT identification number issued by a Member State;
  - (iv) the total value of the supplies of goods and services referred to in point (i) from each person referred to in point (ii) to each person holding a VAT identification number issued by another Member State;



- (d) to process information, together with any information communicated or collected pursuant to this Regulation;
- (e) to make the information referred to in Article 24g(2) and in points (b), (c) and (d) of this Article accessible to the officials or electronic systems referred to in Article 24k according to access permissions referred to in point (b) of Article 24k (3).
- (f) to provide confirmation of the validity of the VAT identification number of any specified person as well as the associated name and address;
- (g) a log system to track the time and information accessed by officials or electronic systems referred to in Article 24k.

#### *Article 24k*

1. Each Member State shall grant automated access to the central VIES, in accordance with the access permissions referred to in point (b) of Article 24k (3), to:
  - (a) officials who are authorised by the competent authority of that Member State to directly access information in the central VIES;
  - (b) Eurofisc liaison officials, as referred to in Article 36(1), who hold a personal user identification for the central VIES and where that access is in connection with an investigation into suspected VAT fraud or is to detect VAT fraud;
  - (c) officials who are authorised by the competent authority of that Member State that check the requirements provided for in Article 143(2) of Directive 2006/112/EC.

2. Each Member State shall grant automated access to the central VIES, in accordance with the access permissions referred to in point (b) of Article 24k (3), to:
  - (a) national electronic systems of that Member State that check the requirements provided for in Article 143(2) of Directive 2006/112/EC;
  - (b) national electronic systems, as referred to in Article 24g(2), for the purposes referred to in Article 1(1), second paragraph, of this Regulation;
  - (c) the central electronic system of payment information referred to in Article 24a ('CESOP');
  - (d) the electronic systems carrying out swift exchange, processing and analysis of targeted information on cross-border fraud by Eurofisc.
  
3. The Commission shall specify by means of an implementing act the following:
  - (a) the practical arrangements for the identification of the officials and electronic systems referred to in paragraphs 1 and 2;
  - (b) the technical details and the permissions of the access of the officials and electronic systems referred to in paragraphs 1 and 2 to the information referred to in Article 24j, points (a) to (g) and the detailed data to which access should be granted.

That implementing act shall be adopted in accordance with the examination procedure referred to in Article 58(2).

### *Article 24l*

1. The costs of establishing, operating and maintaining the central VIES shall be borne by the general budget of the Union. These costs shall include those of the secure connection between the central VIES and the national electronic systems referred to in Article 24g(2), and those of the services necessary to carry out the capabilities which are listed in Article 24j.
2. Each Member State shall bear the costs of and shall be responsible for all necessary developments to its national electronic system referred to in Article 24g(2) to permit the exchange of information using the CCN network or any other similar secure network.

### *Article 24m*

The Commission shall specify by means of implementing acts the following:

- (a) the tasks to be carried out by the Commission for the development, maintenance, hosting and technical management of the central VIES;
- (b) the roles and responsibilities of Member States as controllers and the Commission as processor under Regulation (EU) 2016/679 and Regulation (EU) 2018/1725 of the European Parliament and of the Council.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).

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\*Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement (OJ L 133, 6.5.2014, p. 1).

± Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).’.

*Article 4*

**Amendments to Regulation (EU) 904/2010 applicable from 1 July 2032**

Regulation (EU) 904/2010 is amended as follows:

- (1) in Article 17(1), points (a), (b) and (c) are deleted;
- (2) Article 20 is amended as follows:
  - (a) paragraph 2 is deleted;
  - (b) paragraph 3 is replaced by the following:
    - ‘3. By way of derogation from paragraph 1, of this Article, where information is to be corrected in, or added to, the electronic system pursuant to Article 19, the information must be entered no later than 1 month after the period in which it was collected.’;
- (3) Article 21 is amended as follows:
  - (a) paragraph 3 is replaced by the following:
    - ‘3. The Commission shall determine by means of implementing acts the practical arrangements as regards the conditions provided for in paragraph 2a, point (d), of this Article in order to enable the Member State providing the information to identify the Eurofisc liaison official accessing the information. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).’;
  - (c) paragraphs 1a and 2 are deleted;
- (4) Articles 22 and 23 are deleted;

(5) in Article 31, paragraph 1 is replaced by the following:

'1. 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 services, 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. That information shall correspond to the data referred to in Article 24g(2).'

#### *Article 5*

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

Article 0 shall apply from the entry into force of this Regulation.

Article 1 shall apply from 1 July 2028.

Article 2 shall apply from 1 July 2029.

Article 3 shall apply from 1 July 2030.

Article 4 shall apply from 1 July 2032.

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

Done at Brussels,

*For the Council  
The President*

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