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**NOTE**

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From:	Presidency
To:	Working Party on Tax Questions - Indirect Taxation (VAT)
No. prev. doc.:	14580/14 FISC 170
No. Cion doc.:	15337/13 FISC 206
Subject:	Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards a standard VAT return

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The amendments are in bold and underlined and have been introduced - for the main text - in the last compromise text (doc. 14580/14 FISC 170 dated 23 October 2014), and - for the Annex - in the last version circulated for written comments on 30 April 2015. Deletions are in both cases presented as strikethrough text.

Proposal for a

**COUNCIL DIRECTIVE**

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

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal from the European Commission,

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

Having regard to the opinion of the European Parliament<sup>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:

- (1) Council Directive 2006/112/EC<sup>3</sup> requires taxable persons to submit VAT returns but allows flexibility for the Member States to determine the information needed. This gives rise to disparate rules and procedures governing the submission of VAT returns in the **European** Union, added complexity for businesses and VAT obligations that create obstacles to Union trade.

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

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

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

- (2) To reduce burdens on business and improve the functioning of the internal market a **common minimal requirements for standard VAT returns** should be introduced for all businesses trading in the Union. **Member States should also have a possibility to require taxable persons to submit of a standardised VAT returns, as this, inter alia, would also** ~~should~~ facilitate the control of VAT returns by the Member States.
- (3) The standard VAT return should therefore be understood as a particular type of VAT return, the use of which may be required by Member States, except in the case pursuant to Title XII, chapter 6 where the Standard VAT return does not apply.**
- ~~(43)~~ It is necessary **to aim at reducing** ~~that~~ administrative burdens **related to the submission of VAT returns** ~~are reduced~~ to a minimum. The information required on ~~the standard~~ VAT returns, **especially when it is standard VAT return,** should therefore have a limited set of mandatory information. ~~Moreover, as regards the standard VAT return and other returns, Member States should not be allowed to require other information than the one laid down in chapter 5 of Title XI of the Directive.~~
- ~~(54)~~ Member States should, **however, continue to** be allowed to require further information from taxable persons. **Where Member States require to submit the standard VAT return, and for this purpose** it is appropriate to establish a ~~standardised~~ list of additional information that may be requested, **as this should be.** This is **necessary to calculate and control VAT** or useful in terms of ~~risk analysis and~~ for control purposes **or with a view to preventing tax avoidance, abuse, fraud and evasion.**
- (6) In order to reduce the administrative burden for taxable persons, it is appropriate that the information included in the standard VAT return should be numbered as it is showed in Annex VIa.**

- ~~(5) — To allow Member States to adjust their systems for the compilation of statistics concerning supplies and acquisitions of goods within the Union, information on the total value of supplies of goods within the Union and of acquisitions of goods within the Union should be part of mandatory information set out in the standard VAT return until 31 December 2019.~~
- ~~(6) — The tax period should be monthly for all businesses except for micro-enterprises which should submit standard VAT returns quarterly. It should still be possible for Member States to extend this period for up to one year in order to reduce the administrative burden.~~
- ~~(7) — A common minimum deadline for submitting the standard VAT return should be set at the end of the month following the tax period to create a minimum standard but with flexibility for Member States to extend that period by a further month to avoid increasing burdens on business.~~
- ~~(8) — Payment deadlines should be harmonized in order to reduce the administrative burden and the net amount of VAT should be paid when submitting the standard VAT return or in any event at the expiry of the deadline by which the standard VAT return must be submitted.~~
- ~~(9) — To encourage electronic filing, the submission of the standard VAT return should be allowed by electronic means.~~~~(10) — Given that the standard VAT return covers all the information needed for any adjustments to be made, it is appropriate to dispense with the specific requirements for the importation of goods and for an annual summarising VAT return.~~
- ~~(11) — The standard VAT return should be used by all businesses making certain similar supplies and therefore the option for Member States to exempt certain businesses from the obligation to submit a standard VAT return should be restricted so that the requirement to submit such a return is applied in a consistent manner throughout the Union.~~

(712) For new means of transport and products subject to excise duty, the information required is specific and limited in nature. ~~The standardisation of such information in the standard VAT return is not appropriate. Instead, the information should be collected through a separate return so as to reduce the burden for the majority of businesses.~~ **To reduce the burden for the majority of businesses, the information should be collected through a separate return.**

(13) ~~In order to ensure uniform conditions for the implementation of Directive 2006/112/EC, implementing powers should be conferred on the Commission as regards provision of the technical details, including a common electronic message for the transmission, a common set of definitions and procedures for the submission, common procedures by which corrections can be made and common electronic methods offering a sufficient level of security for the submission of the standard VAT return. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers<sup>4</sup>.~~

**(8) The Commission should review the application of the provisions on the standard VAT return, in order to assess their impact on the internal market and to determine whether any modifications or further developments are needed with a view to further harmonisation of rules regulating submission of standard VAT returns in the European Union.**

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<sup>4</sup> OJ L 55, 28.2.2011, p. 13.

(~~9~~14) In accordance with the Joint Political Declaration of Member States and the Commission of 28 September 2011 on explanatory documents<sup>5</sup>, Member States have undertaken to accompany, in justified cases, the notification of their transposition measures with one or more documents explaining the relationship between the components of a directive and the corresponding parts of national transposition instruments. With regard to this Directive, the legislator considers the transmission of such documents to be justified.

(~~10~~15) Directive 2006/112/EC should therefore be amended accordingly,

HAS ADOPTED THIS DIRECTIVE:

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<sup>5</sup> OJ C 369, 17.12.2011, p. 14.

## Article 1

Directive 2006/112/EC is amended as follows:

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

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

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

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

~~(3) Article 206 is replaced by the following:~~

### *"Article 206*

~~Any taxable person liable for payment of VAT must pay the net amount of the VAT when submitting the standard VAT return provided for in Article 250. Member States may, however, set a different date for payment of that amount or may require interim payments to be made."~~

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

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

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

**"Section 1  
Standard-VAT return"**

(26) Articles 250 and 251 are replaced by the following:

*"Article 250 [Articles 250 (1) and 251 (1)]"*

1. Every taxable person shall submit a ~~standard-VAT return~~ **setting out all the information needed to calculate the tax that has become chargeable and the deductions to be made including, in so far as is necessary for the establishment of the basis of assessment, the total value of the transactions relating to such tax and deductions and the value of any exempt transactions.** covering a given tax period, ~~setting out the mandatory information and any or all of the optional information listed in Annex X that Member States may also require.~~



**2. The VAT return covering a given tax period shall include the taxable person's VAT identification number, or tax reference number, and at least the following information:**

- (a) the amount of VAT due;**
- (b) the amount of VAT to be deducted;**
- (c) the net amount of VAT to be paid or reclaimed;**
- (d) the total value of supplies of goods referred to in Article 138 (1) and (2) (c);**
- (e) The total value, exclusive of VAT, of intra-Community acquisitions of goods, transactions treated as such and received goods pursuant to Article 197.**

**3. Member States may require that every taxable person shall submit a standard VAT return under the conditions set out in this Chapter. The standard VAT return shall include the information listed in paragraph 2 as well as any or all of the optional information listed in Annex VIa.**

42. For transactions originating in or intended for a specific region or territory for which special rules apply or which are covered by one of the special schemes outside the normal VAT arrangements which are referred to in Articles 281 to 356 or which are carried out by a VAT group within the meaning of Article 11, Member States may require, in addition to the information referred to in paragraph ~~31~~, other information necessary to calculate and control VAT.

**5. Member States shall allow amendments or adjustments to be made to the VAT return, in accordance with conditions which they lay down.**

*Article 251 [Article 250(2)]*

Member States shall allow, and may require, the ~~standard~~ VAT return referred to in Article 250 to be submitted by electronic means.

Without prejudice to the identification procedure provided for in Articles 213 to 216, Member States shall lay down the conditions for such electronic submission without imposing on non-established taxable persons a physical presence in the Member States where the ~~standard~~ VAT return is to be submitted."

(7) The following Article 251a is inserted:

*Article 251a [new]*

~~Member States shall allow [amendments or] adjustments to be made to the standard VAT return, in accordance with conditions which they lay down.~~

(8) Article 252 is replaced by the following:

*"Article 252 [Article 252]*

~~1. The standard VAT return shall be submitted by deadlines to be determined by Member States.~~

~~2. The tax periods shall not be less than one calendar month and not more than one year.~~

~~Member States shall, however, allow, in accordance with conditions that they lay down, tax periods of three calendar months or longer, but no higher than one year, for taxable persons whose turnover during a reference period to be determined by Member States is no higher than [EUR 500 000], or the equivalent in national currency. Alternatively, Member States may apply such provision to taxable persons whose VAT liability during a reference period to be determined by Member States is no higher than [EUR 50 000], or the equivalent in national currency.~~

~~Member States may opt for lower or higher thresholds than the ones laid down in subparagraph 1 of this paragraph. In the event that Member States opt for lower or higher thresholds, they shall inform the VAT Committee accordingly.~~

~~Without prejudice to the thresholds applied, in accordance with the subparagraph 1 of this paragraph, Member States may, for certain taxable persons or categories thereof, set a different period [in specific cases or] as they deem necessary for control purposes or with a view to preventing tax avoidance, abuse, fraud and evasion.~~

~~(39)~~ Articles 253 and 254 are deleted.

~~(410)~~ Article 255 is replaced by the following:

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

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

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

~~(511)~~ The following Articles 255a and 255b are is inserted:

*"Article 255a [new]*

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

~~(a) — the numbering, codification and formatting of the information referred to in Articles 250 paragraph 1;~~

**The information referred to in Article 250(3) shall be numbered in the standard VAT return as it is shown in Annex VIa."**

*Article 255b [new]*

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

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

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

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

~~(612)~~ Articles 256 and 257 are deleted.

(~~713~~) The following Section heading is inserted after Article ~~255b~~ **255a**:

**"Section 2  
Other returns and information"**

(~~814~~) The following Article 257a is inserted:

*"Article 257a [Article 254]"*

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

(~~915~~) Articles 258 and 259 are replaced by the following:

*"Article 258"*

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

*Article 259*

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

~~(10)~~ Article 261 is replaced by the following:

*"Article 261*

1. Member States may require the taxable person to submit a return showing any or all of the particulars specified in Article 250 in respect of all transactions carried out in the preceding year.
2. Member States shall allow, and may require, the return referred to in paragraph 1 to be submitted by electronic means. Without prejudice to the identification procedure provided for in Articles 213 to 216, Member States shall lay down the conditions for such electronic submission without imposing on non-established taxable persons a physical presence in the Member States where this return is to be submitted."

~~(17) In Article 271, the introductory phrase is replaced by the following:~~

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

(1118) In Article 273 the second paragraph is replaced by the following:

"Article 273

**1. Member States may impose other obligations which they deem necessary to ensure the correct collection of VAT and to prevent evasion, subject to the requirement of equal treatment as between domestic transactions and transactions carried out between Member States by taxable persons and provided that such obligations do not, in trade between Member States, give rise to formalities connected with the crossing of frontiers.**

**The option under the first subparagraph may not be relied upon in order to impose additional invoicing obligations over and above those laid down in Chapter 3.**

2. The option under the first paragraph may not be relied upon in order to impose additional invoicing and standard VAT return obligations over and above those laid down in Chapters 3 and in Section 1 of Chapter 5. This **rule shall be** is without prejudice to the possibility for Member States to impose the submission of listings relating to sales ~~and~~ or purchases **or both**.

Member States may also require over and above the standard VAT return additional information from certain taxable persons or categories thereof for control purposes or with a view to preventing tax avoidance, abuse, fraud and evasion."

(12+9) A new Article 273a is inserted:

*"Article 273a [new]*

**Where Member States require the submission of the standard VAT return referred to in Article 250(3), they shall inform the VAT Committee of the additional information they may require in accordance with Article 250 (4)(2)."**

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

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

**(13) The following Section shall be inserted:**

**"Section 3 *[new]***

**Reporting and review**

**Article 273b *[new]***

**By 1 January 2020, and every three years thereafter, the Commission shall present to the Council a report on the application of this Chapter. That report shall inter alia evaluate the degree to which Member States have used the standard VAT return as provided in this Directive, as well as possible improvements to the standard VAT return, with a view to moving towards a long-term convergence of VAT returns for the smooth functioning of the Internal Market. The Commission shall make accompanying proposals, as appropriate."**



*Article 2*

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 1 January ~~2017~~<sup>2020</sup> at the latest. They shall forthwith communicate to the Commission the text of those provisions.

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

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

*Article 3*

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

*Article 4*

This Directive is addressed to the Member States.

Done at Brussels,

*For the Council*

*The President*

ANNEX VIa to the VAT Directive *[new]*

## STANDARD VAT RETURN

## A. GENERAL INFORMATION

Number	Box	Explanatory notes
<i>Mandatory information</i>		
(a)	VAT identification number or tax reference number <b><u>of the taxable person</u></b>	1. VAT identification number as referred to in Articles 214 and 215 ( <del>including VAT identification number issued to tax representative</del> ); <b>or</b> 2. Tax reference number as referred to in Article 239.
<i>Optional information</i>		
(b)	Name <b><u>of the taxable person</u></b>	<del>For:</del> 1. <del>legal person</del> — <b><u>C</u></b> ompany name; <b>or</b> 2. <del>natural person</del> — name(s) and surname.
(c)	Period to which the standard VAT return relates	Tax period set by Member State as referred to in Article 252(2). Member States may determine how the tax period should be presented.
(d)	Type of the standard VAT return	Types of the standard VAT return: 1. standard VAT return <del>of</del> <b><u>for the</u></b> tax period <b><u>defined in point (c)</u></b> ; <b>or</b> 2. annual recapitulative standard VAT return; <b>or</b> 3. other types of standard VAT return; Member States may define other types of standard VAT returns needed for specific cases related to national rules, for example, <b><u>nil standard VAT return, amended standard VAT return, or</u></b> if the taxable person is facing insolvency proceedings.

(e)	Filing <u>Submission</u> date	<p><b><u>Date of the paper or electronic submission of the standard VAT return</u></b></p> <p><i>For paper declarations only</i></p>
(f)	Signature and the name of the <u>Signatory</u>	<p>Signature and <del>n</del><b><u>1. Name(s) and surname of the person having the right of signature;</u></b> <b><u>or</u></b></p> <p><b><u>2. VAT identification number of the tax representative submitting the VAT return.</u></b></p> <p><b><u>Tax representatives are not limited to those pursuant to Article 204 and may include representatives appointed by the taxable person to deal on its behalf with the tax authorities of the Member State in question.</u></b></p> <p><i>For paper declarations only</i></p>
<u>(g)</u>	<u>Signature</u>	<p><b><u>For paper VAT return: the manuscript signature of the signatory referred to in point (f)</u></b></p> <p><b><u>For electronic VAT return: Member States may require an electronic signature of the signatory mentioned in point (f)</u></b></p>

**B. MANDATORY INFORMATION**

Number	Box	Explanatory notes
(1)	VAT due	<p>The amount of VAT <b>due</b> on:</p> <ul style="list-style-type: none"> <li>- supplies of goods and services (included in point (7));</li> <li>- intra-Community acquisitions of goods, transactions treated as such and received goods according to Article 197 (included in point (9));</li> <li>- received goods and services for which the recipient is liable to pay the VAT pursuant to Articles 199 or 199a or to a national measure authorized under Articles 199b or Article 395 (included in point (13));</li> <li>- received services for which the recipient is liable to pay the VAT pursuant to Article 196 (included in point (13));</li> <li>- other received goods and services for which the recipient is liable to pay the VAT (included in point (13));</li> <li>- importation of goods where the Member State exercises the option under the second paragraph of Article 211 (included in point (15));</li> <li>- <del>adjustments due to additional VAT to be paid (included in point (27a) or 27c));</del></li> <li>- transactions in Article 250(4) (2);</li> <li>- <b><u>etc.</u></b></li> </ul> <p><b><u>and the additional or less VAT to be paid due to amendments or adjustments or both (included in point (29a) or (29c)).</u></b></p>

(2)	Deductible VAT	<p>Amount of VAT to be deducted on:</p> <ul style="list-style-type: none"> <li>- domestic purchases of goods and services;</li> <li>- intra-Community acquisitions of goods, transactions treated as such and received goods according to Article 197 (included in point <del>(21)</del> <b>(23)</b>);</li> <li>- received goods and services for which the recipient is liable to pay the VAT pursuant to Articles 199 or 199a or to a national measure authorized under Articles 199b or Article 395 (included in point <del>(22)</del> <b>(24)</b>);</li> <li>- received services for which the recipient is liable to pay the VAT pursuant to Article 196 (included in point <del>(23)</del> <b>(25)</b>);</li> <li>- other received goods and services for which the recipient is liable to pay the VAT (included in point <del>(24)</del> <b>(26)</b>);</li> <li>- importation of goods (included in point <del>(25)</del> <b>(27)</b>);</li> <li>- <del>Additional deductible VAT to adjustments (included in point (27b) or (27e));</del></li> <li>- transactions in Article 250(4) <del>(2)</del>;</li> <li>- <b>etc.</b></li> </ul> <p><b><u>and the additional deductible VAT due to adjustments or amendments or both (included in point (29b) or (29c)).</u></b></p> <p>In case of partial deduction, the net amount of VAT should be indicated.</p>
(3)	The amount of VAT to be paid or reclaimed	The amount of VAT to be paid or reclaimed in the tax period covered, calculated as the difference between the VAT due (point (1)) and the deductible VAT (point (2))

(4)	The total value of supplies of goods referred to in Article 138 (1) and (2) (c)	Total value of the intra-Community supplies of goods referred to in Article 138(1) and (2)(c).
(5)	The total value, exclusive of VAT, of intra-Community acquisitions of goods, transactions treated as such and received goods <del>according</del> <b>pursuant</b> to Article 197	Total value, exclusive of VAT, of intra-Community acquisition of goods as defined in Articles 20 to 23 (including acquisitions following the transfer of goods as provided for in Article 17). On this point the value, exclusive of VAT, of supplies of goods received for which the recipient is liable to pay the tax pursuant to Article 197 is included.

### C. OPTIONAL INFORMATION

Number	Box	Explanatory notes
(6)	The total value, exclusive of VAT, of supplies of goods and services or split by each rate	<p>Value of supplies of goods and services (including distance sales <b><u>and supplies of installed and assembled goods where the place of supply is in the Member State where standard VAT return is submitted,</u></b> <del>for which VAT is due, supplies of installed and assembled goods,</del> cash accounting supplies, supplies under Articles 16 and 26, <b><u>supplies to whom applies special provisions,</u></b> etc.).</p> <p>If the information requested is split by VAT rate, the following sub-fields should apply:</p> <p>(6.1) standard rate of VAT;</p> <p>(6.2) zero per cent rate of VAT <b><u>(pursuant to Title VIII, chapter 4)</u></b>;</p> <p>(6.3) reduced rate of VAT (x %);</p> <p>(6.4) reduced rate of VAT (x %) (if the Member State concerned has two reduced VAT rates).</p>

(7)	The VAT <b>due</b> on supplies of goods and services or split by each rate	This includes the amount of VAT on transactions included in point (6). If the information requested is split by VAT rate, the following sub-fields should apply: (7.1) standard rate of VAT; (7.2) reduced rate of VAT (x %); (7.3) reduced rate of VAT (x %) (if the Member State concerned has two reduced VAT rates).
(8)	<b>The</b> VAT due excluding the VAT on intra-Community acquisitions of goods, transactions treated as such <b><u>and received goods pursuant to Article 197</u></b>	Amount of VAT due (point <b><u>17</u></b> ) excluding any VAT on intra-Community acquisitions <b><u>and received goods pursuant to Article 197</u></b> (point (9)).
(9)	The VAT due on intra-Community acquisitions of goods, transactions treated as such and received goods pursuant to Article 197	Amount of VAT on all intra-Community acquisitions as defined in Articles 20 to 23 (including acquisitions following the transfer of goods as provided for in Article 17). Amount of VAT on acquisitions of goods for which the recipient is liable to pay the VAT pursuant to Article 197.  This includes the amount of VAT on transactions included in point (5).
(10)	The total value, exclusive of VAT, of received goods and services for which the recipient is liable to pay the VAT pursuant to Articles 199 or 199a or to a national measure authorized under Articles 199b or Article 395	Total value of reverse charge goods and services received for which the recipient is liable to pay VAT based on Articles 199, 199a, 199b and 395.

(11)	The total value, exclusive of VAT, of received services, <b><u>other than services that are exempted from VAT in the Member State where the transaction is taxable, and</u></b> for which the recipient is liable to pay the VAT pursuant to Article 196	Total value of the reverse charge services received for which recipient is liable to pay VAT according to Article 196.
(12)	The total value, exclusive of VAT, of received goods <b><u>and services</u></b> (not covered by other points) for which the recipient is liable to pay the VAT	The total value of the reverse charge goods and services received other than those covered in points (10) and (11) for which the taxable person is liable to pay VAT (e.g. supplies of goods received pursuant to Articles 194, 195, or 202).  <b><u>This point does not cover goods received pursuant to Article 197.</u></b>  <del>If Member State does not choose to include in the standard VAT return point (10) and/ or (11), information about total value of those transactions should be is included in this point.</del>
(13)	The VAT on supplies of goods or services received for which the recipient is liable to pay the VAT	This includes the amount of VAT on transactions included in points (10), (11) and (12).
(14)	The total value, exclusive of VAT, of the importation of goods	Total value of the importation <b><u>of goods in pursuant to</u></b> Title IV, Chapter 4 (Article 30) <del>and of the importation of goods where the Member State exercises the option under the second paragraph of Article 211.</del>



(15)	The VAT on the importation of goods where the Member State exercises the option under the second paragraph of Article 211	
<b>(16)</b>	<b><u>The total value, exclusive of VAT, of the supplies of goods and services, of the transactions for which the VAT has become chargeable, including the value of any exempt transactions</u></b>	<b><u>Total value of:</u></b> <ul style="list-style-type: none"> <li>- <b><u>supplies of goods and services (included in point (6));</u></b></li> <li>- <b><u>supplies of services, other than services that are exempt from VAT in the Member State where the transaction is taxable, and for which the recipient is liable to pay the VAT pursuant to Article 196 (included in point (17) and point (20));</u></b></li> <li>- <b><u>supplies of goods and services for which the recipient is liable to pay the VAT pursuant to Articles 199 or 199a or to a national measure authorized under Articles 199b or Article 395 (included in point (18) and point (20));</u></b></li> <li>- <b><u>other supplies of goods and services giving rise to a right of deduction accordance with Article 169 (included in point (20));</u></b></li> <li>- <b><u>supplies of goods and services not giving rise to a right of deduction (included in point (4) and point (20));</u></b></li> <li>- <b><u>supplies of goods referred to in points (a) and (b) of Article 146(1) (included in point (19));</u></b></li> <li>- <b><u>supplies of goods and services not giving rise to a right of deduction (included in point (21));</u></b></li> <li>- <b><u>etc.</u></b></li> </ul>

<b>(17)</b> <del>(16)</del>	The total value, exclusive of VAT, of supplies of services, other than services that are exempted from VAT in the Member State where the transaction is taxable, and for which the recipient is liable to pay the VAT pursuant to Article 196	Total value of services supplied in other Member States for which the recipient is liable to pay the VAT pursuant to Article 196 (reverse charge).
<b>(18)</b> <del>(17)</del>	The total value, exclusive of VAT, of supplies of goods and services for which the recipient is liable to pay the VAT pursuant to Articles 199 or 199a or to a national measure authorized under Articles 199b or Article 395	Total value of supplies of goods and services for which the recipient is liable to pay VAT based on Articles 199, 199a, 199b and 395.
<b>(19)</b> <del>(18)</del>	The total value of the supplies of goods referred to in points (a) and (b) of Article 146(1)	Total value of exempt exports pursuant to points (a) and (b) of Article 146(1).
<b>(20)</b> <del>(19)</del>	The total value of transactions with a right of deduction <b><u>and for which VAT is not due</u></b>	Total value of supplies of goods and services giving rise to a right of deduction in accordance with Article 169 <b><u>and for which VAT is not due</u></b> (for example, intra-Community supplies of goods, export supplies, distance sales where the place of supply is outside of the Member State, transactions carried out outside the Member State in respect of which VAT would be deductible if they have been carried out within the Member State, etc.) and transactions included in points (4), <del>(16)</del> , (17), (18), <b>(19)</b> . This point also includes value of acquired and subsequently supplied goods for which the person to whom the supply is made has been designated in accordance with Article 197.

<p><b>(21)</b> <del>(20)</del></p>	<p>The total value of exempt transactions without a right of deduction.</p>	<p>Total value of exempt supplies of goods and services not giving rise to a right of deduction (<b>for example</b>, <del>e.g.</del> supplies of goods and services listed in Articles 132 to 136).</p>
<p><b>(22)</b></p>	<p><b><u>The total value, exclusive of VAT, of the transactions for which deduction is made and other acquired goods and services</u></b></p>	<p><b><u>The total value, exclusive of VAT, of</u></b></p> <ul style="list-style-type: none"> <li>- <b><u>intra-Community acquisitions of goods, transactions treated as such and received goods pursuant to Article 197 (included in point (5));</u></b></li> <li>- <b><u>received goods and services for which the recipient is liable to pay the VAT pursuant to Articles 199 or 199a or to a national measure authorized under Articles 199b or Article 395 (included in point (10));</u></b></li> <li>- <b><u>received services, other than services that are exempted from VAT in the Member State where the transaction is taxable, and for which the recipient is liable to pay the VAT pursuant to Article 196 (included in point (11));</u></b></li> <li>- <b><u>other received goods and services for which the recipient is liable to pay the VAT (included in point (12));</u></b></li> <li>- <b><u>the importation of goods pursuant to Title IV, Chapter 4 (included in point (14));</u></b></li> <li>- <b><u>domestic purchases of goods and services;</u></b></li> <li>- <b><u>value of exempt purchases of goods and services and exempt intra-Community acquisitions of goods (for example, points (a) to (f) of article 135, Articles 140, 143 144);</u></b></li> <li>- <b><u>the exempted purchases in relation with the exports carried out in 12 month in accordance with the provisions of Article 164;</u></b></li> <li>- <b><u>etc.</u></b></li> </ul>

<b>(23)</b> <del>(21)</del>	The amount of VAT to be deducted on intra-Community acquisitions of goods, transactions treated as such and received goods according to Article 197	Amount of VAT to be deducted on intra-Community acquisitions referred to in point (5).  In case of partial deduction, the net amount of VAT should be indicated.
<b>(24)</b> <del>(22)</del>	The amount of VAT to be deducted on received goods and services for which the recipient is liable to pay the VAT pursuant to Articles 199 or 199a or to a national measure authorized under Articles 199b or Article 395	Amount of VAT to be deducted on transactions included in point (10).  In case of partial deduction, the net amount of VAT should be indicated.
<b>(25)</b> <del>(23)</del>	The amount of VAT to be deducted on received services for which the recipient is liable to pay the VAT pursuant to Article 196	Amount of VAT to be deducted on transactions included in point (11).  In case of partial deduction, the net amount of VAT should be indicated.
<b>(26)</b> <del>(24)</del>	The amount of VAT to be deducted on received goods and services (not covered by other points) for which the recipient is liable to pay the VAT	Amount of VAT to be deducted on transactions included in point (12).  In case of partial deduction, the net amount of VAT should be indicated.

<del>(27)</del> (25)	The amount of VAT to be deducted on the importation of goods	This includes the amount of VAT to be deducted on transactions included in point (14).  In case of partial deduction, the net amount of VAT should be indicated.
<del>(28)</del> (26)	The VAT to be deducted on the acquired capital goods	The VAT to be deducted on the acquired capital goods (subject to the national definition) during <b>the</b> taxable period.  In case of partial deduction, the net amount of VAT should be indicated.
<del>(29a)</del> (27a)	Additional <b><u>or less</u></b> VAT due to adjustments <b><u>or amendments or both</u></b>	The amount of additional <b><u>or less</u></b> VAT due is included into the mandatory box “VAT due” (point (1)) and also specified in this optional box, if the Member State has opted for point <del>(27e)</del> <b>(29a)</b> .  Additional <b><u>or less</u></b> VAT due to <b><u>amendments or</u></b> adjustment made pursuant to Articles 175 <del>3</del> (3) and 184 <b><u>or both</u></b> .
<del>(29b)</del> (27b)	Additional deductible VAT due to adjustments <b><u>or amendments or both</u></b>	The amount of additional or less deduction is included into mandatory box “Deductible VAT” (point (2)) and also specified in this optional box, if the Member State has opted for point <del>(27e)</del> <b>(29b)</b> .  Additional <b><u>or less</u></b> deductible VAT <b><u>due</u></b> to <b><u>amendments or</u></b> adjustments made pursuant to Articles 175 <del>3</del> (3) and 184 <b><u>or both</u></b> .
<del>(29c)</del> (27e)	Justification/ details of adjustments <b><u>or amendments or both</u></b>	Justification and details of <b><u>amendments or adjustments or both</u></b> made in a form requested by <b><u>in accordance with conditions which</u></b> Member States <b><u>lay down</u></b> ( <del>[Article 251a]</del> <sup>6</sup> ).

<sup>6</sup> ~~Article 251a in last compromise proposal (doc. 14580/14): “Member States shall allow [amendments or] adjustments to be made to in the standard VAT return, in accordance with conditions which they lay down.”~~

COUNCIL STATEMENT - CONCLUSIONS

The Council notes that the EU VAT web portal would be particularly useful to disseminate the country specific information on return obligations to business and calls on the Commission to set up such a portal as referred to in the Council Conclusions adopted on 15 May 2012.

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