

Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative
cooperation and combating fraud in the field of value added tax (recast)

CHAPTER XI

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

SECTION 1

Provisions applicable until 31 December 2014

Article 38

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.

Article 39

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 58(2) of this Regulation.

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 58(2).

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

Article 40

1 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 58(2) of this Regulation.

2 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 during which 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

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which this information is to be transmitted shall be determined in accordance with the procedure provided for in Article 58(2).

3 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 41

1 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 during which the payment was received.

2 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 42

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 41.

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.

SECTION 2

Provisions applicable from 1 January 2015

Article 43

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

Article 44

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 58(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 pursuant to 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

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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 58(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.

Article 45

1 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 58(2) of this Regulation.

2 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 during 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 58(2) of this Regulation.

3 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 46

1 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 during which the payment was received.

2 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.

3 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 paragraphs 1 and 2 of this Article, be entitled to retain:

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- 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 %.

Article 47

Member States shall notify by electronic means the competent authorities of the other Member States of the relevant bank account numbers for receiving payments in accordance with Article 46.

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 telecommunication services, broadcasting services and electronically supplied services.

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