

Council Directive 2006/112/EC of 28 November
2006 on the common system of value added tax

TITLE XI

**OBLIGATIONS OF TAXABLE PERSONS
AND CERTAIN NON-TAXABLE PERSONS**

CHAPTER 1

Obligation to pay

Section 1

Persons liable for payment of VAT to the tax authorities

Article 193

VAT shall be payable by any taxable person carrying out a taxable supply of goods or services, except where it is payable by another person in the cases referred to in Articles 194 to 199 and Article 202.

Article 194

1 Where the taxable supply of goods or services is carried out by a taxable person who is not established in the Member State in which the VAT is due, Member States may provide that the person liable for payment of VAT is the person to whom the goods or services are supplied.

2 Member States shall lay down the conditions for implementation of paragraph 1.

Article 195

VAT shall be payable by any person who is identified for VAT purposes in the Member State in which the tax is due and to whom goods are supplied in the circumstances specified in Articles 38 or 39, if the supplies are carried out by a taxable person not established within that Member State.

Article 196

VAT shall be payable by any taxable person to whom the services referred to in Article 56 are supplied or by any person identified for VAT purposes in the Member State in which the tax is due to whom the services referred to in Articles 44, 47, 50, 53, 54 and 55 are supplied, if the services are supplied by a taxable person not established in that Member State.

Article 197

1 VAT shall be payable by the person to whom the goods are supplied when the following conditions are met:

- a the taxable transaction is a supply of goods carried out in accordance with the conditions laid down in Article 141;

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- b the person to whom the goods are supplied is another taxable person, or a non-taxable legal person, identified for VAT purposes in the Member State in which the supply is carried out;
- c the invoice issued by the taxable person not established in the Member State of the person to whom the goods are supplied is drawn up in accordance with Articles 220 to 236.

2 Where a tax representative is appointed as the person liable for payment of VAT pursuant to Article 204, Member States may provide for a derogation from paragraph 1 of this Article.

Article 198

1 Where specific transactions relating to investment gold between a taxable person who is a member of a regulated gold bullion market and another taxable person who is not a member of that market are taxed pursuant to Article 352, Member States shall designate the customer as the person liable for payment of VAT.

If the customer who is not a member of the regulated gold bullion market is a taxable person required to be identified for VAT purposes in the Member State in which the tax is due solely in respect of the transactions referred to in Article 352, the vendor shall fulfil the tax obligations on behalf of the customer, in accordance with the law of that Member State.

2 Where gold material or semi-manufactured products of a purity of 325 thousandths or greater, or investment gold as defined in Article 344(1) is supplied by a taxable person exercising one of the options under Articles 348, 349 and 350, Member States may designate the customer as the person liable for payment of VAT.

3 Member States shall lay down the procedures and conditions for implementation of paragraphs 1 and 2.

Article 199

1 Member States may provide that the person liable for payment of VAT is the taxable person to whom any of the following supplies are made:

- a the supply of construction work, including repair, cleaning, maintenance, alteration and demolition services in relation to immovable property, as well as the handing over of construction works regarded as a supply of goods pursuant to Article 14(3);
- b the supply of staff engaged in activities covered by point (a);
- c the supply of immovable property, as referred to in Article 135(1)(j) and (k), where the supplier has opted for taxation of the supply pursuant to Article 137;
- d the supply of used material, used material which cannot be re-used in the same state, scrap, industrial and non industrial waste, recyclable waste, part processed waste and certain goods and services, as listed in Annex VI;
- e the supply of goods provided as security by one taxable person to another in execution of that security;
- f the supply of goods following the cession of a reservation of ownership to an assignee and the exercising of this right by the assignee;
- g the supply of immovable property sold by a judgment debtor in a compulsory sale procedure.

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2 When applying the option provided for in paragraph 1, Member States may specify the supplies of goods and services covered, and the categories of suppliers or recipients to whom these measures may apply.

3 For the purposes of paragraph 1, Member States may take the following measures:

- a provide that a taxable person who also carries out activities or transactions that are not considered to be taxable supplies of goods or services in accordance with Article 2 shall be regarded as a taxable person in respect of supplies received as referred to in paragraph 1 of this Article;
- b provide that a non-taxable body governed by public law, shall be regarded as a taxable person in respect of supplies received as referred to in points (e), (f) and (g) of paragraph 1.

4 Member States shall inform the VAT Committee of national legislative measures adopted pursuant to paragraph 1 in so far as these are not measures authorised by the Council prior to 13 August 2006 in accordance with Article 27(1) to (4) of Directive 77/388/EEC, and which are continued under paragraph 1 of this Article.

Article 200

VAT shall be payable by any person making a taxable intra-Community acquisition of goods.

Article 201

On importation, VAT shall be payable by any person or persons designated or recognised as liable by the Member State of importation.

Article 202

VAT shall be payable by any person who causes goods to cease to be covered by the arrangements or situations listed in Articles 156, 157, 158, 160 and 161.

Article 203

VAT shall be payable by any person who enters the VAT on an invoice.

Article 204

1 Where, pursuant to Articles 193 to 197 and Articles 199 and 200, the person liable for payment of VAT is a taxable person who is not established in the Member State in which the VAT is due, Member States may allow that person to appoint a tax representative as the person liable for payment of the VAT.

Furthermore, where the taxable transaction is carried out by a taxable person who is not established in the Member State in which the VAT is due and no legal instrument exists, with the country in which that taxable person is established or has his seat, relating to mutual assistance similar in scope to that provided for in Directive 76/308/EEC⁽¹⁾ and Regulation (EC) No 1798/2003⁽²⁾, Member States may take measures to provide that the person liable for payment of VAT is to be a tax representative appointed by the non-established taxable person.

However, Member States may not apply the option referred to in the second subparagraph to a non-established taxable person, within the meaning of point (1) of Article 358, who has opted for the special scheme for electronically supplied services.

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2 The option under the first subparagraph of paragraph 1 shall be subject to the conditions and procedures laid down by each Member State.

Article 205

In the situations referred to in Articles 193 to 200 and Articles 202, 203 and 204, Member States may provide that a person other than the person liable for payment of VAT is to be held jointly and severally liable for payment of VAT.

Section 2

Payment arrangements

Article 206

Any taxable person liable for payment of VAT must pay the net amount of the VAT when submitting the 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.

Article 207

Member States shall take the measures necessary to ensure that persons who are regarded as liable for payment of VAT in the stead of a taxable person not established in their respective territory, in accordance with Articles 194 to 197 and Articles 199 and 204, comply with the payment obligations set out in this Section.

Member States shall also take the measures necessary to ensure that those persons who, in accordance with Article 205, are held to be jointly and severally liable for payment of the VAT comply with these payment obligations.

Article 208

Where Member States designate the customer for investment gold as the person liable for payment of VAT pursuant to Article 198(1) or if, in the case of gold material, semi-manufactured products, or investment gold as defined in Article 344(1), they exercise the option provided for in Article 198(2) of designating the customer as the person liable for payment of VAT, they shall take the measures necessary to ensure that he complies with the payment obligations set out in this Section.

Article 209

Member States shall take the measures necessary to ensure that 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), comply with the payment obligations set out in this Section.

Article 210

Member States shall adopt arrangements for payment of VAT on intra-Community acquisitions of new means of transport, as referred to in Article 2(1)(b)(ii), and on intra-Community acquisitions of products subject to excise duty, as referred to in Article 2(1)(b)(iii).

Article 211

Member States shall lay down the detailed rules for payment in respect of the importation of goods.

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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 VAT return to be submitted in accordance with Article 250.

Article 212

Member States may release taxable persons from payment of the VAT due where the amount is insignificant.

CHAPTER 2

Identification

Article 213

1 Every taxable person shall state when his activity as a taxable person commences, changes or ceases.

Member States shall allow, and may require, the statement to be made by electronic means, in accordance with conditions which they lay down.

2 Without prejudice to the first subparagraph of paragraph 1, every taxable person or non-taxable legal person who makes intra-Community acquisitions of goods which are not subject to VAT pursuant to Article 3(1) must state that he makes such acquisitions if the conditions, laid down in that provision, for not making such transactions subject to VAT cease to be fulfilled.

Article 214

1 Member States shall take the measures necessary to ensure that the following persons are identified by means of an individual number:

- a every taxable person, with the exception of those referred to in Article 9(2), who within their respective territory carries out supplies of goods or services in respect of which VAT is deductible, other than supplies of goods or services in respect of which VAT is payable solely by the customer or the person for whom the goods or services are intended, in accordance with Articles 194 to 197 and Article 199;
- b every taxable person, or non-taxable legal person, who makes intra-Community acquisitions of goods subject to VAT pursuant to Article 2(1)(b) and every taxable person, or non-taxable legal person, who exercises the option under Article 3(3) of making their intra-Community acquisitions subject to VAT;
- c every taxable person who, within their respective territory, makes intra-Community acquisitions of goods for the purposes of transactions which relate to the activities referred to in the second subparagraph of Article 9(1) and which are carried out outside that territory.

2 Member States need not identify certain taxable persons who carry out transactions on an occasional basis, as referred to in Article 12.

Article 215

Each individual VAT identification number shall have a prefix in accordance with ISO code 3166 — alpha 2 — by which the Member State of issue may be identified.

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Nevertheless, Greece may use the prefix ‘EL’.

Article 216

Member States shall take the measures necessary to ensure that their identification systems enable the taxable persons referred to in Article 214 to be identified and to ensure the correct application of the transitional arrangements for the taxation of intra-Community transactions, as referred to in Article 402.

CHAPTER 3

Invoicing

Section 1

Definition

Article 217

For the purposes of this Chapter, ‘transmission or provision by electronic means’ shall mean transmission or provision to the addressee of data using electronic equipment for processing (including digital compression) and storage, and employing wire, radio, optical or other electromagnetic means.

Section 2

Concept of invoice

Article 218

For the purposes of this Directive, Member States shall accept documents or messages on paper or in electronic form as invoices if they meet the conditions laid down in this Chapter.

Article 219

Any document or message that amends and refers specifically and unambiguously to the initial invoice shall be treated as an invoice.

Section 3

Issue of invoices

Article 220

Every taxable person shall ensure that, in respect of the following, an invoice is issued, either by himself or by his customer or, in his name and on his behalf, by a third party:

- (1) supplies of goods or services which he has made to another taxable person or to a non-taxable legal person;
- (2) supplies of goods as referred to in Article 33;

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- (3) supplies of goods carried out in accordance with the conditions specified in Article 138;
- (4) any payment on account made to him before one of the supplies of goods referred to in points (1), (2) and (3) was carried out;
- (5) any payment on account made to him by another taxable person or non-taxable legal person before the provision of services was completed.

Article 221

1 Member States may impose on taxable persons an obligation to issue an invoice in respect of supplies of goods or services made in their territory, other than those referred to in Article 220.

Member States may, in respect of the invoices referred to in the first subparagraph, impose fewer obligations than those laid down in Articles 226, 230, 233, 244 and 246.

2 Member States may release taxable persons from the obligation laid down in Article 220 to issue an invoice in respect of supplies of goods or services which they have made in their territory and which are exempt, with or without deductibility of the VAT paid at the preceding stage, pursuant to Articles 110 and 111, Article 125(1), Article 127, Article 128(1), Articles 132, 135, 136, 371, 375, 376 and 377, Article 378(2), Article 379(2) and Articles 380 to 390.

Article 222

Member States may impose time limits on taxable persons for the issue of invoices when supplying goods or services in their territory.

Article 223

In accordance with conditions to be laid down by the Member States in whose territory goods or services are supplied, a summary invoice may be drawn up for several separate supplies of goods or services.

Article 224

1 Invoices may be drawn up by the customer in respect of the supply to him, by a taxable person, of goods or services, if there is a prior agreement between the two parties and provided that a procedure exists for the acceptance of each invoice by the taxable person supplying the goods or services.

2 The Member States in whose territory the goods or services are supplied shall determine the terms and conditions of such prior agreements and of the acceptance procedures between the taxable person and the customer.

3 Member States may impose further conditions on taxable persons supplying goods or services in their territory concerning the issue of invoices by the customer. They may, in particular, require that such invoices be issued in the name and on behalf of the taxable person.

The conditions referred to in the first subparagraph must always be the same wherever the customer is established.

Article 225

Member States may impose specific conditions on taxable persons supplying goods or services in their territory in cases where the third party, or the customer, who issues

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invoices is established in a country with which no legal instrument exists relating to mutual assistance similar in scope to that provided for in Directive 76/308/EEC and Regulation (EC) No 1798/2003.

Section 4

Content of invoices

Article 226

Without prejudice to the particular provisions laid down in this Directive, only the following details are required for VAT purposes on invoices issued pursuant to Articles 220 and 221:

- (1) the date of issue;
- (2) a sequential number, based on one or more series, which uniquely identifies the invoice;
- (3) the VAT identification number referred to in Article 214 under which the taxable person supplied the goods or services;
- (4) the customer's VAT identification number, as referred to in Article 214, under which the customer received a supply of goods or services in respect of which he is liable for payment of VAT, or received a supply of goods as referred to in Article 138;
- (5) the full name and address of the taxable person and of the customer;
- (6) the quantity and nature of the goods supplied or the extent and nature of the services rendered;
- (7) the date on which the supply of goods or services was made or completed or the date on which the payment on account referred to in points (4) and (5) of Article 220 was made, in so far as that date can be determined and differs from the date of issue of the invoice;
- (8) the taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit price;
- (9) the VAT rate applied;
- (10) the VAT amount payable, except where a special arrangement is applied under which, in accordance with this Directive, such a detail is excluded;
- (11) in the case of an exemption or where the customer is liable for payment of VAT, reference to the applicable provision of this Directive, or to the corresponding national provision, or any other reference indicating that the supply of goods or services is exempt or subject to the reverse charge procedure;
- (12) in the case of the supply of a new means of transport made in accordance with the conditions specified in Article 138(1) and (2)(a), the characteristics as identified in point (b) of Article 2(2);
- (13) where the margin scheme for travel agents is applied, reference to Article 306, or to the corresponding national provisions, or any other reference indicating that the margin scheme has been applied;

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- (14) where one of the special arrangements applicable to second-hand goods, works of art, collectors' items and antiques is applied, reference to Articles 313, 326 or 333, or to the corresponding national provisions, or any other reference indicating that one of those arrangements has been applied;
- (15) where the person liable for payment of VAT is a tax representative for the purposes of Article 204, the VAT identification number, referred to in Article 214, of that tax representative, together with his full name and address.

Article 227

Member States may require taxable persons established in their territory and supplying goods or services there to indicate the VAT identification number, referred to in Article 214, of the customer in cases other than those referred to in point (4) of Article 226.

Article 228

Member States in whose territory goods or services are supplied may allow some of the compulsory details to be omitted from documents or messages treated as invoices pursuant to Article 219.

Article 229

Member States shall not require invoices to be signed.

Article 230

The amounts which appear on the invoice may be expressed in any currency, provided that the amount of VAT payable is expressed in the national currency of the Member State in which the supply of goods or services takes place, using the conversion mechanism laid down in Article 91.

Article 231

For control purposes, Member States may require invoices in respect of supplies of goods or services in their territory and invoices received by taxable persons established in their territory to be translated into their national languages.

Section 5

Sending invoices by electronic means

Article 232

Invoices issued pursuant to Section 2 may be sent on paper or, subject to acceptance by the recipient, they may be sent or made available by electronic means.

Article 233

1 Invoices sent or made available by electronic means shall be accepted by Member States provided that the authenticity of the origin and the integrity of their content are guaranteed by one of the following methods:

- a by means of an advanced electronic signature within the meaning of point (2) of Article 2 of Directive 1999/93/EC of the European Parliament and of the Council of 13 December 1999 on a Community framework for electronic signatures⁽³⁾;

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- b by means of electronic data interchange (EDI), as defined in Article 2 of Commission Recommendation 1994/820/EC of 19 October 1994 relating to the legal aspects of electronic data interchange⁽⁴⁾, if the agreement relating to the exchange provides for the use of procedures guaranteeing the authenticity of the origin and integrity of the data.

Invoices may, however, be sent or made available by other electronic means, subject to acceptance by the Member States concerned.

2 For the purposes of point (a) of the first subparagraph of paragraph 1, Member States may also ask for the advanced electronic signature to be based on a qualified certificate and created by a secure-signature-creation device, within the meaning of points (6) and (10) of Article 2 of Directive 1999/93/EC.

3 For the purposes of point (b) of the first subparagraph of paragraph 1, Member States may also, subject to conditions which they lay down, require that an additional summary document on paper be sent.

Article 234

Member States may not impose on taxable persons supplying goods or services in their territory any other obligations or formalities relating to the sending or making available of invoices by electronic means.

Article 235

Member States may lay down specific conditions for invoices issued by electronic means in respect of goods or services supplied in their territory from a country with which no legal instrument exists relating to mutual assistance similar in scope to that provided for in Directive 76/308/EEC and Regulation (EC) No 1798/2003.

Article 236

Where batches containing several invoices are sent or made available to the same recipient by electronic means, the details common to the individual invoices may be mentioned only once if, for each invoice, all the information is accessible.

Article 237

The Commission shall present, at the latest on 31 December 2008, a report and, if appropriate, a proposal amending the conditions applicable to electronic invoicing in order to take account of future technological developments in that field.

Section 6

Simplification measures

Article 238

1 After consulting the VAT Committee, Member States may, in accordance with conditions which they may lay down, provide that in the following cases some of the information required under Article 226 and 230, subject to options taken up by Member States under Articles 227, 228 and 231, need not be entered on invoices in respect of supplies of goods or services in their territory:

- a where the amount of the invoice is minor;

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- b where commercial or administrative practice in the business sector concerned or the technical conditions under which the invoices are issued make it difficult to comply with all the obligations referred to in Articles 226 and 230.
- 2 Invoices must, in any event, contain the following information:
- a the date of issue;
 - b identification of the taxable person;
 - c identification of the type of goods or services supplied;
 - d the VAT amount payable or the information needed to calculate it.
- 3 The simplified arrangements provided for in paragraph 1 may not be applied to the transactions referred to in Articles 20, 21, 22, 33, 36, 138 and 141.

Article 239

In cases where Member States make use of the option under point (b) of the first subparagraph of Article 272(1) of not allocating a VAT identification number to taxable persons who do not carry out any of the transactions referred to in Articles 20, 21, 22, 33, 36, 138 and 141, and where the supplier or the customer has not been allocated an identification number of that type, another number called the tax reference number, as defined by the Member States concerned, shall be entered on the invoice instead.

Article 240

Where the taxable person has been allocated a VAT identification number, the Member States exercising the option under point (b) of the first subparagraph of Article 272(1) may also require the invoice to show the following:

- (1) in respect of the supply of services, as referred to in Articles 44, 47, 50, 53, 54 and 55, and the supply of goods, as referred to in Articles 138 and 141, the VAT identification number and the tax reference number of the supplier;
- (2) in respect of other supplies of goods or services, only the tax reference number of the supplier or only the VAT identification number.

CHAPTER 4

Accounting

Section 1

Definition

Article 241

For the purposes of this Chapter, ‘storage of an invoice by electronic means’ shall mean storage of data using electronic equipment for processing (including digital compression) and storage, and employing wire, radio, optical or other electromagnetic means.

Section 2

General obligations

Article 242

Every taxable person shall keep accounts in sufficient detail for VAT to be applied and its application checked by the tax authorities.

Article 243

1 Every taxable person shall keep a register of the goods dispatched or transported, by that person or on his behalf, to a destination outside the territory of the Member State of departure but within the Community for the purposes of transactions consisting in work on those goods or their temporary use as referred to in points (f), (g) and (h) of Article 17(2).

2 Every taxable person shall keep accounts in sufficient detail to enable the identification of goods dispatched to him from another Member State, by or on behalf of a taxable person identified for VAT purposes in that other Member State, and used for services consisting in valuations of those goods or work on those goods as referred to in point (c) of Article 52.

Section 3

Specific obligations relating to the storage of all invoices

Article 244

Every taxable person shall ensure that copies of the invoices issued by himself, or by his customer or, in his name and on his behalf, by a third party, and all the invoices which he has received, are stored.

Article 245

1 For the purposes of this Directive, the taxable person may decide the place of storage of all invoices provided that he makes the invoices or information stored in accordance with Article 244 available to the competent authorities without undue delay whenever they so request.

2 Member States may require taxable persons established in their territory to notify them of the place of storage, if it is outside their territory.

Member States may also require taxable persons established in their territory to store within that territory invoices issued by themselves or by their customers or, in their name and on their behalf, by a third party, as well as all the invoices that they have received, when the storage is not by electronic means guaranteeing full on-line access to the data concerned.

Article 246

The authenticity of the origin and the integrity of the content of the invoices stored, as well as their legibility, must be guaranteed throughout the storage period.

In respect of the invoices referred to in the second subparagraph of Article 233(1), the details they contain may not be altered and must remain legible throughout the storage period.

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Article 247

1 Each Member State shall determine the period throughout which taxable persons must ensure the storage of invoices relating to the supply of goods or services in its territory and invoices received by taxable persons established in its territory.

2 In order to ensure that the conditions laid down in Article 246 are met, the Member State referred to in paragraph 1 may require that invoices be stored in the original form in which they were sent or made available, whether paper or electronic. Additionally, in the case of invoices stored by electronic means, the Member State may require that the data guaranteeing the authenticity of the origin of the invoices and the integrity of their content, as provided for in the first paragraph of Article 246, also be stored.

3 The Member State referred to in paragraph 1 may lay down specific conditions prohibiting or restricting the storage of invoices in a country with which no legal instrument exists relating to mutual assistance similar in scope to that provided for in Directive 76/308/EEC and Regulation (EC) No 1798/2003 or to the right referred to in Article 249 to access by electronic means, to download and to use.

Article 248

Member States may, subject to conditions which they lay down, require the storage of invoices received by non-taxable persons.

Section 4

Right of access to invoices stored by electronic means in another Member State

Article 249

Where a taxable person stores invoices which he issues or receives by electronic means guaranteeing on-line access to the data and where the place of storage is in a Member State other than that in which he is established, the competent authorities in the Member State in which he is established shall, for the purposes of this Directive, have the right to access those invoices by electronic means, to download and to use them, within the limits set by the rules of the Member State in which the taxable person is established and in so far as those authorities require for control purposes.

CHAPTER 5

Returns

Article 250

1 Every taxable person shall submit a 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.

2 Member States shall allow, and may require, the VAT return referred to in paragraph 1 to be submitted by electronic means, in accordance with conditions which they lay down.

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Article 251

In addition to the information referred to in Article 250, the VAT return covering a given tax period shall show the following:

- (a) the total value, exclusive of VAT, of the supplies of goods referred to in Article 138 in respect of which VAT has become chargeable during this tax period;
- (b) the total value, exclusive of VAT, of the supplies of goods referred to in Articles 33 and 36 carried out within the territory of another Member State, in respect of which VAT has become chargeable during this tax period, where the place where dispatch or transport of the goods began is situated in the Member State in which the return must be submitted;
- (c) the total value, exclusive of VAT, of the intra-Community acquisitions of goods, or transactions treated as such, pursuant to Articles 21 or 22, made in the Member State in which the return must be submitted and in respect of which VAT has become chargeable during this tax period;
- (d) the total value, exclusive of VAT, of the supplies of goods referred to in Articles 33 and 36 carried out in the Member State in which the return must be submitted and in respect of which VAT has become chargeable during this tax period, where the place where dispatch or transport of the goods began is situated within the territory of another Member State;
- (e) the total value, exclusive of VAT, of the supplies of goods carried out in the Member State in which the return must be submitted and in respect of which the taxable person has been designated, in accordance with Article 197, as liable for payment of VAT and in respect of which VAT has become chargeable during this tax period.

Article 252

1 The VAT return shall be submitted by a deadline to be determined by Member States. That deadline may not be more than two months after the end of each tax period.

2 The tax period shall be set by each Member State at one month, two months or three months.

Member States may, however, set different tax periods provided that those periods do not exceed one year.

Article 253

Sweden may apply a simplified procedure for small and medium-sized enterprises, whereby taxable persons carrying out only transactions taxable at national level may submit VAT returns three months after the end of the annual direct tax period.

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.

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Article 255

Where Member States designate the customer of investment gold as the person liable for payment of VAT pursuant to Article 198(1) or if, in the case of gold material, semi-manufactured products or investment gold as defined in Article 344(1), they exercise the option provided for in Article 198(2) of designating the customer as the person liable for payment of VAT, they shall take the measures necessary to ensure that he complies with the obligations relating to submission of a VAT return set out in this Chapter.

Article 256

Member States shall take the measures necessary to ensure that persons who are regarded as liable for payment of VAT in the stead of a taxable person not established within their territory, in accordance with Articles 194 to 197 and Article 204, comply with the obligations relating to submission of a VAT return, as laid down in this Chapter.

Article 257

Member States shall take the measures necessary to ensure that 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), comply with the obligations relating to submission of a VAT return, as laid down in this Chapter.

Article 258

Member States shall lay down detailed rules for the submission of VAT 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 VAT return, all the information needed for VAT to be applied and its application checked by the tax authorities.

Article 260

Member States shall lay down detailed rules for the submission of VAT returns in respect of the importation of goods.

Article 261

1 Member States may require the taxable person to submit a return showing all the particulars specified in Articles 250 and 251 in respect of all transactions carried out in the preceding year. That return shall provide all the information necessary for any adjustments.

2 Member States shall allow, and may require, the return referred to in paragraph 1 to be submitted by electronic means, in accordance with conditions which they lay down.

CHAPTER 6

Recapitulative statements

Article 262

Every taxable person identified for VAT purposes shall submit a recapitulative statement of the acquirers identified for VAT purposes to whom he has supplied goods in accordance with the conditions specified in Article 138(1) and (2)(c), and of the persons identified for VAT purposes to whom he has supplied goods which were supplied to him by way of intra-Community acquisitions referred to in Article 42.

Article 263

1 The recapitulative statement shall be drawn up for each calendar quarter within a period and in accordance with procedures to be determined by the Member States.

Member States may, however, provide that recapitulative statements are to be submitted on a monthly basis.

2 Member States shall allow, and may require, the recapitulative statements referred to in paragraph 1 to be submitted by electronic means, in accordance with conditions which they lay down.

Article 264

1 The recapitulative statement shall set out the following information:

- a the VAT identification number of the taxable person in the Member State in which the recapitulative statement must be submitted and under which he has carried out the supply of goods in accordance with the conditions specified in Article 138(1);
- b the VAT identification number of the person acquiring the goods in a Member State other than that in which the recapitulative statement must be submitted and under which the goods were supplied to him;
- c the VAT identification number of the taxable person in the Member State in which the recapitulative statement must be submitted and under which he has carried out a transfer to another Member State, as referred to in Article 138(2)(c), and the number by means of which he is identified in the Member State in which the dispatch or transport ended;
- d for each person who acquired goods, the total value of the supplies of goods carried out by the taxable person;
- e in respect of supplies of goods consisting in transfers to another Member State, as referred to in Article 138(2)(c), the total value of the supplies, determined in accordance with Article 76;
- f the amounts of adjustments made pursuant to Article 90.

2 The value referred to in point (d) of paragraph 1 shall be declared for the calendar quarter during which VAT became chargeable.

The amounts referred to in point (f) of paragraph 1 shall be declared for the calendar quarter during which the person acquiring the goods was notified of the adjustment.

Article 265

1 In the case of intra-Community acquisitions of goods, as referred to in Article 42, the taxable person identified for VAT purposes in the Member State which issued him with the VAT identification number under which he made such acquisitions shall set the following information out clearly on the recapitulative statement:

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- a his VAT identification number in that Member State and under which he made the acquisition and subsequent supply of goods;
- b the VAT identification number, in the Member State in which dispatch or transport of the goods ended, of the person to whom the subsequent supply was made by the taxable person;
- c for each person to whom the subsequent supply was made, the total value, exclusive of VAT, of the supplies made by the taxable person in the Member State in which dispatch or transport of the goods ended.

2 The value referred to in point (c) of paragraph 1 shall be declared for the calendar quarter during which VAT became chargeable.

Article 266

By way of derogation from Articles 264 and 265, Member States may provide that additional information is to be given in recapitulative statements.

Article 267

Member States shall take the measures necessary to ensure that those persons who, in accordance with Articles 194 and 204, are regarded as liable for payment of VAT, in the stead of a taxable person who is not established in their territory, comply with the obligation to submit a recapitulative statement as provided for in this Chapter.

Article 268

Member States may require that taxable persons who, in their territory, make intra-Community acquisitions of goods, or transactions treated as such, pursuant to Articles 21 or 22, submit statements giving details of such acquisitions, provided, however, that such statements are not required in respect of a period of less than one month.

Article 269

Acting unanimously on a proposal from the Commission, the Council may authorise any Member State to introduce the special measures provided for in Articles 270 and 271 to simplify the obligation, laid down in this Chapter, to submit a recapitulative statement. Such measures may not jeopardise the proper monitoring of intra-Community transactions.

Article 270

By virtue of the authorisation referred to in Article 269, Member States may permit taxable persons to submit annual recapitulative statements indicating the VAT identification numbers, in another Member State, of the persons to whom those taxable persons have supplied goods in accordance with the conditions specified in Article 138(1) and (2)(c), where the taxable persons meet the following three conditions:

- (a) the total annual value, exclusive of VAT, of their supplies of goods and services does not exceed by more than EUR 35 000, or the equivalent in national currency, the amount of the annual turnover which is used as a reference for application of the exemption for small enterprises provided for in Articles 282 to 292;
- (b) the total annual value, exclusive of VAT, of supplies of goods carried out by them in accordance with the conditions specified in Article 138 does not exceed EUR 15 000 or the equivalent in national currency;

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- (c) none of the supplies of goods carried out by them in accordance with the conditions specified in Article 138 is a supply of new means of transport.

Article 271

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 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:

- (a) the total annual value, exclusive of VAT, of their supplies of goods and services does not exceed EUR 200 000 or the equivalent in national currency;
- (b) the total annual value, exclusive of VAT, of supplies of goods carried out by them in accordance with the conditions specified in Article 138 does not exceed EUR 15 000 or the equivalent in national currency;
- (c) none of the supplies of goods carried out by them in accordance with the conditions specified in Article 138 is a supply of new means of transport.

CHAPTER 7

Miscellaneous provisions

Article 272

1 Member States may release the following taxable persons from certain or all obligations referred to in Chapters 2 to 6:

- a taxable persons whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1);
- b taxable persons carrying out none of the transactions referred to in Articles 20, 21, 22, 33, 36, 138 and 141;
- c taxable persons carrying out only supplies of goods or of services which are exempt pursuant to Articles 132, 135 and 136, Articles 146 to 149 and Articles 151, 152 or 153;
- d taxable persons covered by the exemption for small enterprises provided for in Articles 282 to 292;
- e taxable persons covered by the common flat-rate scheme for farmers.

Member States may not release the taxable persons referred to in point (b) of the first subparagraph from the invoicing obligations laid down in Articles 220 to 236 and Articles 238, 239 and 240.

2 If Member States exercise the option under point (e) of the first subparagraph of paragraph 1, they shall take the measures necessary to ensure the correct application of the transitional arrangements for the taxation of intra-Community transactions.

3 Member States may release taxable persons other than those referred to in paragraph 1 from certain of the accounting obligations referred to in Article 242.

Article 273

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

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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 paragraph may not be relied upon in order to impose additional invoicing obligations over and above those laid down in Chapter 3.

CHAPTER 8

Obligations relating to certain importations and exportations

Section 1

Importation

Article 274

Articles 275, 276 and 277 shall apply to the importation of goods in free circulation which enter the Community from a third territory forming part of the customs territory of the Community.

Article 275

The formalities relating to the importation of the goods referred to in Article 274 shall be the same as those laid down by the Community customs provisions in force for the importation of goods into the customs territory of the Community.

Article 276

Where dispatch or transport of the goods referred to in Article 274 ends at a place situated outside the Member State of their entry into the Community, they shall circulate in the Community under the internal Community transit procedure laid down by the Community customs provisions in force, in so far as they have been the subject of a declaration placing them under that procedure on their entry into the Community.

Article 277

Where, on their entry into the Community, the goods referred to in Article 274 are in one of the situations which would entitle them, if they were imported within the meaning of the first paragraph of Article 30, to be covered by one of the arrangements or situations referred to in Article 156, or by a temporary importation arrangement with full exemption from import duties, Member States shall take the measures necessary to ensure that the goods may remain in the Community under the same conditions as those laid down for the application of those arrangements or situations.

Section 2

Exportation

Article 278

Articles 279 and 280 shall apply to the exportation of goods in free circulation which are dispatched or transported from a Member State to a third territory forming part of the customs territory of the Community.

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Article 279

The formalities relating to the exportation of the goods referred to in Article 278 from the territory of the Community shall be the same as those laid down by the Community customs provisions in force for the exportation of goods from the customs territory of the Community.

Article 280

In the case of goods which are temporarily exported from the Community, in order to be reimported, Member States shall take the measures necessary to ensure that, on reimportation into the Community, such goods may be covered by the same provisions as would have applied if they had been temporarily exported from the customs territory of the Community.

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- (1) Council Directive 76/308/EEC of 15 March 1976 on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures ([OJ L 73, 19.3.1976, p. 18.](#)). Directive as last amended by the Act of Accession of 2003.
- (2) Council Regulation (EC) No 1798/2003 of 7 October 2003 on administrative cooperation in the field of value added tax ([OJ L 264, 15.10.2003, p. 1.](#)). Regulation amended by Regulation (EC) No 885/2004 ([OJ L 168, 1.5.2004, p. 1.](#)).
- (3) [OJ L 13, 19.1.2000, p. 12.](#)
- (4) [OJ L 338, 28.12.1994, p. 98.](#)