

Council Directive 2008/117/EC of 16 December 2008 amending
Directive 2006/112/EC on the common system of value added tax
to combat tax evasion connected with intra-Community transactions

Article 1

Directive 2006/112/EC is hereby amended as follows:

1. Article 64(2) shall be replaced by the following:
2. Supplies of services for which VAT is payable by the customer pursuant to Article 196, which are supplied continuously over a period of more than one year and which do not give rise to statements of account or payments during that period shall be regarded as being completed on expiry of each calendar year until such time as the supply of services comes to an end.

Member States may provide that, in certain cases other than those referred to in the previous paragraph, the continuous supply of goods or services over a period of time is to be regarded as being completed at least at intervals of one year.;
2. in Article 66, the following subparagraph shall be added:

The derogation provided for in the first paragraph shall not, however, apply to supplies of services in respect of which VAT is payable by the customer pursuant to Article 196.;
3. Article 263 shall be replaced by the following:

Article 263

 - 1 The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.
 - 1a However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 265(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50 000 or its equivalent in national currency.

The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.
 - 1b Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100 000 or its equivalent in national currency.
 - 1c In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.

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Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.

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

4. Article 264(2) shall be replaced by the following:

2. The value referred to in paragraph 1(d) shall be declared for the period of submission established in accordance with Article 263(1) to (1c) during which VAT became chargeable.

The amounts referred to in paragraph 1(f) shall be declared for the period of submission established in accordance with Article 263(1) to (1c) during which the person acquiring the goods was notified of the adjustment.;

5. Article 265(2) shall be replaced by the following:

2. The value referred to in paragraph 1(c) shall be declared for the period of submission established in accordance with Article 263(1) to (1b) during which VAT became chargeable..