

Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods

Article 1

Amendments to Directive 2006/112/EC with effect from 1 January 2019

With effect from 1 January 2019, Directive 2006/112/EC is amended as follows:

- (1) Article 58 is replaced by the following:

Article 58

- 1 The place of supply of the following services to a non-taxable person shall be the place where that person is established, has his permanent address or usually resides:

- a telecommunications services;
- b radio and television broadcasting services;
- c electronically supplied services, in particular those referred to in Annex II.

Where the supplier of a service and the customer communicate via electronic mail, that shall not of itself mean that the service supplied is an electronically supplied service.

- 2 Paragraph 1 shall not apply where the following conditions are met:
- a the supplier is established or, in the absence of an establishment, has his permanent address or usually resides in only one Member State; and
 - b services are supplied to non-taxable persons who are established, have their permanent address or usually reside in any Member State other than the Member State referred to in point (a); and
 - c the total value, exclusive of VAT, of the supplies referred to in point (b) does not in the current calendar year exceed EUR 10 000, or the equivalent in national currency, and did not do so in the course of the preceding calendar year.

- 3 Where, during a calendar year, the threshold referred to in point (c) of paragraph 2 is exceeded, paragraph 1 shall apply as of that time.

- 4 The Member State within the territory of which the suppliers referred to in paragraph 2 are established or, in the absence of an establishment, have their permanent address or usually reside, shall grant those suppliers the right to opt for the place of supply to be determined in accordance with paragraph 1, which shall in any event cover two calendar years.

- 5 Member States shall take appropriate measures to monitor the fulfilment by the taxable person of the conditions referred to in paragraphs 2, 3 and 4.

- 6 The corresponding value in national currency of the amount referred to in point (c) of paragraph 2 shall be calculated by applying the exchange rate published by the European Central Bank on the date of adoption of Council Directive (EU) 2017/2455.⁽¹⁾

- (2) Article 219a is replaced by the following:

Article 219a

1 Invoicing shall be subject to the rules applying in the Member State in which the supply of goods or services is deemed to be made, in accordance with the provisions of Title V.

2 By way of derogation from paragraph 1, invoicing shall be subject to the following rules:

a the rules applying in the Member State in which the supplier has established his business or has a fixed establishment from which the supply is made or, in the absence of such place of establishment or fixed establishment, the Member State where the supplier has his permanent address or usually resides, where:

(i) the supplier is not established in the Member State in which the supply of goods or services is deemed to be made, in accordance with the provisions of Title V, or his establishment in that Member State does not intervene in the supply within the meaning of point (b) of Article 192a, and the person liable for the payment of the VAT is the person to whom the goods or services are supplied unless the customer issues the invoice (self-billing);

(ii) the supply of goods or services is deemed not to be made within the Community, in accordance with the provisions of Title V;

b the rules applying in the Member State where the supplier making use of one of the special schemes referred to in Chapter 6 of Title XII is identified.

3 Paragraphs 1 and 2 of this Article shall apply without prejudice to Articles 244 to 248.;

(3) in Article 358a, point (1) is replaced by the following:

(1) taxable person not established within the Community' means a taxable person who has not established his business in the territory of the Community and who has no fixed establishment there;;

(4) in Article 361(1), point (e) is replaced by the following:

(e) a statement that the person has not established his business in the territory of the Community and has no fixed establishment there..

- (1) Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods ([OJ L 348, 29.12.2017, p. 7](#)).';