

Council Implementing Regulation (EU) No 282/2011 of 15
March 2011 laying down implementing measures for Directive
2006/112/EC on the common system of value added tax (recast)

CHAPTER XI

SPECIAL SCHEMES

[^{F1}SECTION 2

***Special schemes for non-established taxable persons supplying
telecommunications services, broadcasting services or electronic services
to non-taxable persons (Articles 358 to 369k of Directive 2006/112/EC)***

[^{F1}Subsection 7

VAT return

Article 59

1 Any return period within the meaning of Article 364 or Article 369f of Directive 2006/112/EC shall be a separate return period.

2 Where, in accordance with the second paragraph of Article 57d, a special scheme applies from the date of the first supply, the taxable person shall submit a separate VAT return for the calendar quarter during which the first supply took place.

3 Where a taxable person has been registered under each of the special schemes during a return period, he shall submit VAT returns and make the corresponding payments to the Member State of identification for each scheme in respect of the supplies made and the periods covered by that scheme.

4 Where the Member State of identification changes in accordance with Article 57f after the first day of the calendar quarter in question, the taxable person shall submit VAT returns and make corresponding payments to both the former and the new Member State of identification covering the supplies made during the respective periods in which the Member States have been Member State of identification.

Article 59a

Where a taxable person using a special scheme has supplied no services in any Member State of consumption under that special scheme during a return period, he shall submit a VAT return indicating that no supplies have been made during that period (a nil-VAT return).

Article 60

Amounts on VAT returns made under the special schemes shall not be rounded up or down to the nearest whole monetary unit. The exact amount of VAT shall be reported and remitted.

Status: Point in time view as at 31/01/2020.

*Changes to legislation: There are currently no known outstanding effects for the Council
Implementing Regulation (EU) No 282/2011, Subsection 7. (See end of Document for details)*

Article 60a

The Member State of identification shall remind, by electronic means, taxable persons who have failed to submit a VAT return under Article 364 or Article 369f of Directive 2006/112/EC, of their obligation to submit such a return. The Member State of identification shall issue the reminder on the tenth day following that on which the return should have been submitted, and shall inform the other Member States by electronic means that a reminder has been issued.

Any subsequent reminders and steps taken to assess and collect the VAT shall be the responsibility of the Member State of consumption concerned.

Notwithstanding any reminders issued, and any steps taken, by a Member State of consumption, the taxable person shall submit the VAT return to the Member State of identification.

Article 61

1 Changes to the figures contained in a VAT return shall, after its submission, be made only by means of amendments to that return and not by adjustments to a subsequent return.

2 The amendments referred to in paragraph 1 shall be submitted electronically to the Member State of identification within three years of the date on which the initial return was required to be submitted.

However, the rules of the Member State of consumption on assessments and amendments shall remain unaffected.

Article 61a

If a taxable person:

- (a) ceases to use one of the special schemes;
- (b) is excluded from one of the special schemes; or
- (c) changes the Member State of identification in accordance with Article 57f;

he shall submit his final VAT return and the corresponding payment, and any corrections to or late submissions of previous returns, and the corresponding payments, to the Member State which was the Member State of identification at the time of the cessation, exclusion or change.]

Status:

Point in time view as at 31/01/2020.

Changes to legislation:

There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Subsection 7.