

Commission Implementing Regulation (EU) No 815/2012 of 13 September 2012
laying down detailed rules for the application of Council Regulation (EU) No
904/2010, as regards special schemes for non-established taxable persons supplying
telecommunications, broadcasting or electronic services to non-taxable persons

Article 1	Definitions
Article 2	Functionalities of the electronic interface
Article 3	Transmission of identification information
Article 4	Submission of VAT return by the taxable person
Article 5	Transmission of information contained in VAT return
Article 6	Unique reference number
Article 7	Corrections to VAT returns
Article 8	Entry into force
	Signature

ANNEX I

ANNEX II

ANNEX III

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 815/2012. (See end of Document for details)*

- (1) [OJ L 268, 12.10.2010, p. 1.](#)
- (2) [OJ L 347, 11.12.2006, p. 1.](#)

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