

Commission Delegated Regulation (EU) 2020/2147 of 8 October 2020 supplementing Regulation (EU) 2019/516 of the European Parliament and of the Council by defining the list of issues to be addressed in every verification cycle (Text with EEA relevance)

*Article 1*

The list of issues to ensure the reliability, exhaustiveness and comparability of the GNI data to be addressed in every verification cycle shall include the following subjects:

- definition of geographic territory,
- principles of estimating dwelling services,
- treatment of repayments of VAT,
- measures on exhaustiveness,
- treatment of non-collected VAT.

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2020/2147, Article 1.