

VIES



CALL-OFF STOCKS

INFORMATION FORM 17A

JANUARY 2020

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1. STOCKS AVAILABLE SPECIFIC APOKTONTOS (CALLOFF STOCKS)

Stocks available specific acquirer for goods dispatched or transported to another Member State for delivery at a later stage and after arrival in the destination Member State, a person whose identity is already known to the supplier at the time of transport of the goods. Called "buffer" in the sense that dispatched or transported to another Member State for use and payment by the customer according to his needs. And the person to whom the goods acquires ownership of the goods dispatched or transported at the time in which he used as for resale or use in its own production process. Until then the ownership of the goods remains with the supplier.

2. GENERAL RULES AND SIMPLIFIED PROCEDURE

2.1 GENERAL RULES

Under current rules, the supplier must register for VAT in the Member State in which dispatch or transport the goods. Then, declares intra-Community supply in the Member State from which dispatch or transport of goods for VAT registration number has been issued by the Member State of arrival of goods. Additionally, said intra-Community acquisition in the Member State of arrival of goods with VAT registration number has been issued by that Member State. The subsequent sale to the customer in the Member State of arrival of goods handled as domestic tradition. That is a putative intra and a putative intra-Community acquisition, followed by a home delivery.

2.2 SIMPLIFIED PROCEDURE FROM 1/1/2020

To prevent the entry of the supplier in the Member State of arrival of the goods applies from 1/1/2020 simplified procedure, the use of which **possible under certain conditions and sets out specific obligations** the supplier and the customer. The simplified procedure provides that the supplier at the time when dispatch or transport to the Summary Table indicates the customer's VAT registration number of the intended goods (prospective buyer). At a later stage, when the customer has received goods from stocks for purposes of the operation of when it becomes the owner, the supplier declares in Summary Table intra-Community supply and the customer acquisition was made.

2.3 EXAMPLE

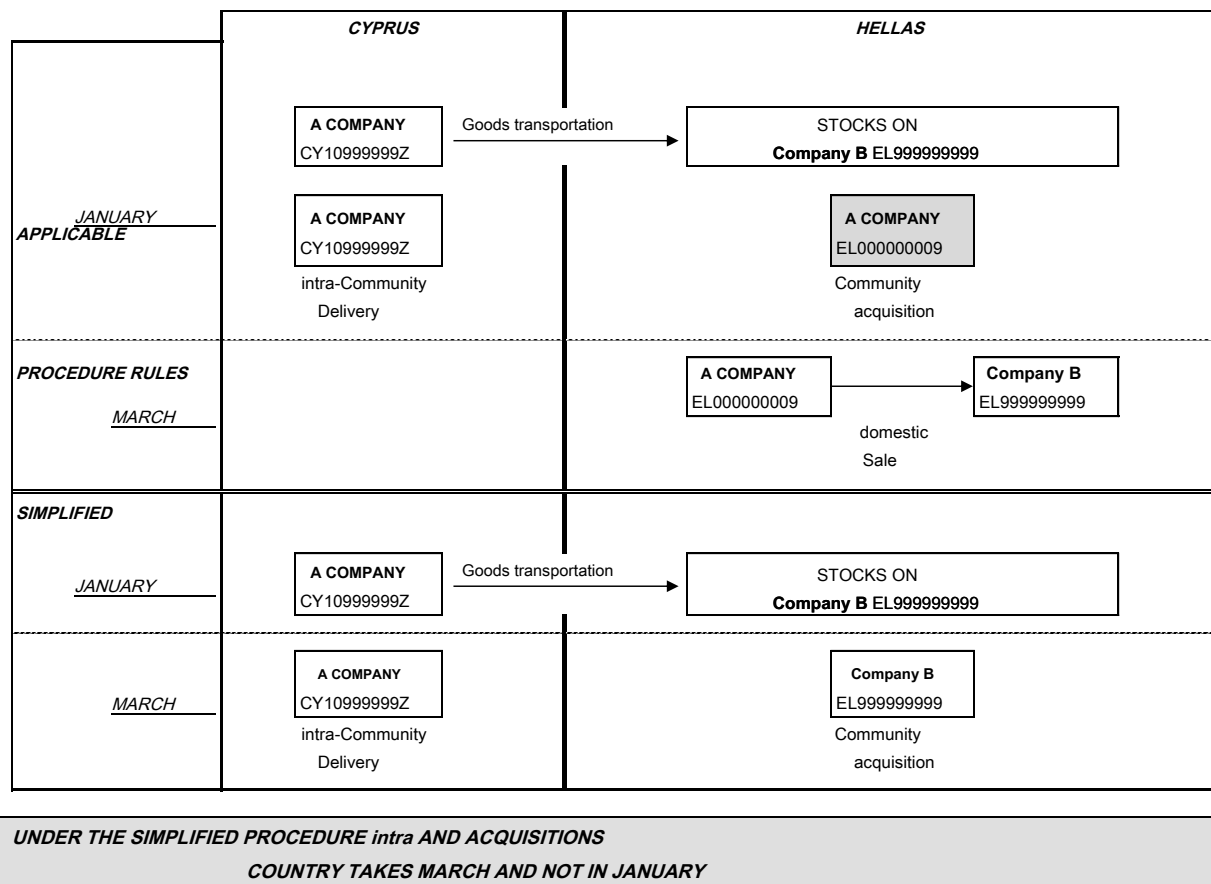
A Cypriot company with registration number CY10999999Z transfer the goods in January 2020 in Greece for the company B VAT registration number EL999999999. Company B VAT registration number EL999999999 acquires ownership of goods in March 2020 because he used for resale to other Greek company.

Under the current rules:

- Cypriot Company A entered in Greek VAT registration number EL000000009
- in January 2020 the Cyprus Company A VAT registration number CY10999999Z submit Summary Table declaring intra-Community supplies in its own Greek VAT registration number EL000000009
- in January 2020 the Cypriot company A with Greek VAT registration number EL000000009 declares the Greek tax authorities an intra-Community acquisition
- in March 2020 the tradition of the Cypriot company A with Greek VAT registration number EL000000009 to the Greek company B VAT registration number EL999999999 about their usual home delivery rules in Greece

Based on the simplified procedure:

- in January 2020 the Cyprus Company A declares in Summary Table for January 2020 shipment of goods made to the Greek company B VAT registration number EL999999999,
- in March 2020, ie at the time of making goods from the Greek company B VAT registration number EL999999999 for use / resale, the Cypriot company A declares intra the Summary Table to the Greek company B
- in March 2020, the Greek company B designates the Greek tax authorities an intra-Community acquisition



3. CONDITIONS FOR IMPLEMENTATION OF THE SIMPLIFIED PROCEDURE

3.1 To apply the simplified procedure to deal consignments or goods transport as inventory available to specific purchasers, the following conditions must be met:

- i. both the supplier¹ and the prospective purchaser is a taxable person;
- ii. the supplier does not maintain a place of business or permanent establishment in the Member State where the goods are dispatched or transported;
- iii. a taxable person who sends or transfers the property records dispatch or transport of the goods in a special file;
- iv. goods dispatched or transported from one Member State to another in order to be delivered in this state at a later stage and after their arrival in a prospective purchaser pursuant to an existing agreement between the supplier and the prospective buyer;
- v. the prospective buyer has a VAT registration number in the Member State where the goods are dispatched or transported;
- vi. VAT registration number of the prospective buyer is known to supplier at the time of shipment or transportation;
- vii. the supplier includes the VAT registration number of the intended Buyer in Summary Table (Call-off Stocks Table)

3.2 If within 12 months from the arrival of the goods in the Member State in which they have been dispatched or transported, the person who meant the goods not been used and therefore has not acquired the property from the day after the expiry the 12-month period the general rules set out in paragraph 2.1.

3.3 If within 12 months from the arrival of the goods in the Member State in which they have been dispatched or transported, the person who reserved goods (conditions iii & iv in paragraph 3.1) is replaced with another person in the Member State of arrival of goods, the application of simplified procedure are permissible provided that all the other requirements and that the taxable person who sends or transfers the goods will record the replacement special file.

3.4 If, within the 12 months period referred to in paragraph 3.2, ceases to meet any of the conditions listed in paragraphs 3.1 and 3.3, at the time he ceases to meet the condition is the general rules of paragraph 2.1

3.4.1 If the goods are delivered to a person other than that for which he originally intended or the person who has replaced in accordance

¹ The word "supplier" refers to the taxable person who sends or transfers the goods to a third party acting on his behalf.

with paragraph 3.3, the conditions immediately prior to such delivery are no longer met, then the general rules apply.

3.4.2. Se Where goods dispatched or transported to another country other than the Member State which initially moved, the conditions are no longer met immediately before the commencement of that dispatch or transport, in which the general rules apply.

3.4.3 In case of damage or loss or theft of property no longer meets the conditions the same day or the day that showed the destruction or the loss or theft, then the general rules apply.

3.5 If, within the 12 months period referred to in paragraph 3.2, the goods are returned to the Member State from which they were sent or transferred prior to the transfer of ownership to the buyer, the use of the simplified procedure is terminated and the general rules do not apply, provided that the taxable person who sent or transported goods will record the return to the specific file.

3.6 Annex 1 Some examples of cases cease to apply the conditions for use of the simplified method whereby the general rules will apply.

4. OBLIGATION TO HOLD SPECIAL FILE

4.1 Compliance with specific file from the person transporting goods

Every taxable person who carries goods under arrangements for stocks available to a particular customer, maintain and update a file called " *temporary file movements of goods under the arrangements for stocks available to a particular acquirer*" Which contains the following information:

- (A) the Member State from which the goods are dispatched or transported and date of shipment or transport of the goods,
- (B) the VAT registration number of the prospective buyer, which is issued by the Member State where the goods are dispatched or transported,
- (C) the Member State where the goods are dispatched or transported, the number Storekeeper VAT registration, the address of the warehouse where kept on their arrival and date of arrival of goods in the warehouse,
- (D) value, the description and quantity of the goods which have arrived in warehouse,
- (E) the VAT registration number of the taxable person, who replaces the person referred to in point (b)
- (F) the value, description and quantity of goods supplied and date on which the supply of goods carried,
- (G) the value, description and quantity of the goods and the date on which fulfills any of the conditions and justification,

- (H) the value, description and amount of returned goods and date of the return of goods.

4.2 Compliance with specific file from the person to whom goods are supplied

Every taxable person to whom goods are supplied under arrangements for stocks available to a particular customer, maintain and update file referred to as the temporary file movements of goods under the arrangements for stocks available to a particular purchaser containing the following information:

- (A) the VAT registration number of the subject person who sends or carry goods under the arrangements for stocks available to a particular customer,
- (B) the description and quantity of the goods to him,
- (C) the date of arrival in the warehouse of goods intended for him,
- (D) the value, description and quantity of goods supplied to him and the date on which the intra-Community acquisition of goods is effected,
- (E) the description and quantity of the goods and the date on which the goods removed from the warehouse at the behest of the taxable person referred to in point (a)
- (F) the description and quantity of the goods are damaged or lost and the date of destruction, loss or theft of the goods had arrived in the warehouse or on the date on which it was the destruction or loss of goods.

Note that, when the goods are shipped or transported within arrangements for stocks available to a particular acquirer in a storage other than the taxable person for the intended goods, the registration book of this taxable person need not contain the information referred to in points (c), (e) and (f)

5. OBLIGATION TO RETURN THE TRANSPORT / CHANGES IN summary table - TABLE CALL-OFF STOCKS

5.1 Entries in the Summary Table / Table «CALL-OFF STOCKS»

The missions or transport of goods under the regulations for disposal of stocks in certain purchasers under the conditions of paragraph 3 must be reported to the Summary Table in Part «Call-off Stocks». Additionally it must be declared any "change" regarding the information already declared. The term "change" includes two cases: Return of goods and replacement prospective buyer.

ΑΠΟΘΕΜΑΤΑ ΣΤΗ ΔΙΑΘΕΣΗ ΣΥΓΚΕΚΡΙΜΕΝΟΥ ΑΠΟΚΤΩΝΤΟΣ

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1					
2					
3					

(A) Sending / Goods Transport

When sending or transporting goods, the supplier must record the following information in the Summary Table / Table "Call-off Stocks"

column 1 - The Member State in which the goods are dispatched or transported

column 2 - VAT registration number of the person to whom the goods are intended in the Member State where dispatch or transport

column 3 - Marked ' 1 "That indicates sending / transfer

column 4 - The month and year in which it was consigned / transfer

(b) Return of Goods

In case of returning the goods, the following should be recorded:

column 1 - The Member State in which they were sent / transported goods

column 2 - VAT registration number of the person to whom the goods were destined which were returned

column 3 - Marked ' 2 "Indicating return

column 4 - The month and year in which the return was made.

(C) Customer Replacement

In case of change of the person for whom intended goods shipped or transported, The following must be recorded:

column 1 - The Member State in which the goods are shipped or transported

column 2 - The VAT registration number of the new person who replaces the one for which the goods are destined

column 3 - Marked ' 3 "Denoting change prospective buyer

column 4 - The month and year in which it has replaced.

column 5 - The person's VAT registration number for which the goods were destined before the replacement (the immediately preceding prospective purchaser)

**IN TABLE «CALL-OFF STOCKS» NOT REGISTERED
PROPERTY VALUES**

5.2 .Diorthoseis to information already submitted due to errors

For any omissions or inaccuracies in Table «Call-off Stocks» already undergone not subjected Correction Panel as in the case of omissions or inaccuracies in the summary table.

In case of errors, the corrections made to the table «Call-off Stocks» any month, with entry of the same information that had been originally listed in columns 1,2 and 4 and using the term ' 2 "Which in this case indicates previous information deletion. The correct information is recorded in the next line of the table in the same month.

In case of omission information registration table «Call-off Stocks» in which the transfer was made or changed, it can be registered in the table «Call-off Stocks» the most recent month.

5.3 Annex 2 gives examples of completing the table «Call-off Stocks» and error corrections.

6. LEGISLATION

European legislation regulating transport / dispatches as stocks available to a particular acquirer is:

- DIRECTIVE (EU) 2018/1910 THE COUNCIL of 4 December 2018 amending Council Directive 2006/112 / EC on the harmonization and simplification of certain rules on value added tax for the taxation of trade between Member States
- IMPLEMENTING REGULATION (EU) 2018/1912 THE COUNCIL of 4 December 2018 amending Implementing Regulation (EU) No. 282/2011 as regards certain exemptions for intra-Community transactions
- REGULATION (EU) 2018/1909 THE COUNCIL of 4 December 2018 amending Regulation (EU) No. 904/2010 regarding the exchange of information for the purposes of monitoring the proper application of the rules on stocks available to a particular acquirer («call-off»)

ANNEX 1

EXAMPLES OF COMPLIANCE TO CONDITIONS
USING THE SIMPLIFIED PROCEDURE

Listed below examples of cases that do not meet the conditions of use of the simplified procedure therefore the general rules apply.

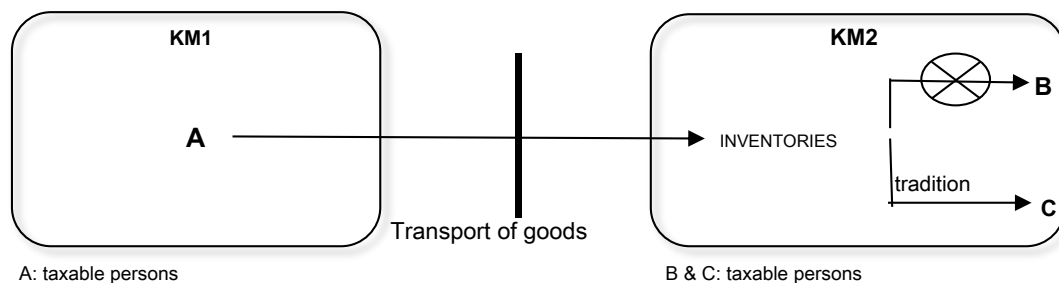
Note that the following shall apply for goods either in their entirety or partially .

1. DELIVERY TO ANOTHER PERSON

Company A, located at KM1 (not in KM2) transports goods in January 2020 KM2 under legislation "Call-off Stocks". Goods intended for Company B, which is registered in the VAT register KM2.

In September 2020, the company A sells goods to C business located in KM2 and as a result the agreement between A and B cease to exist.

The goods are not returned to KM1 but delivered directly to C business, which was not indicated as the primary prospective buyer when the goods were originally moved from KM1 nor was suggested as a replacement for the original prospective buyer.



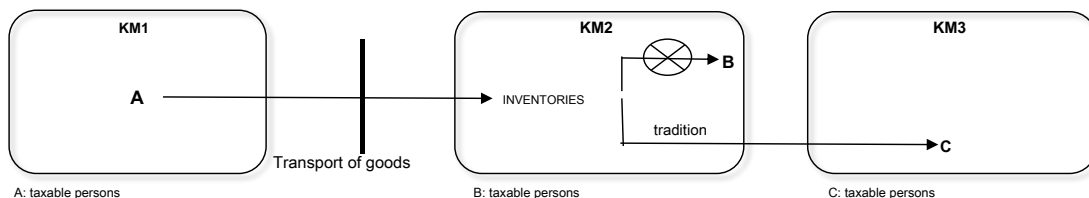
In September 2020 when the sale of goods from C conditions of use for the simplified procedure no longer exist. Company A should:

- to register for VAT of KM2,
- to declare the intra KM1 to VAT registration number has been given to the KM2,
- KM2 declare the intra-Community acquisition in the VAT registration number has been given by the KM2,
- handle delivery to C business as a domestic delivery within KM2 VAT registration number has been given by the KM2,
- to inform the special file.

2. SHIPMENT OF GOODS TO ANOTHER MS

Company A, located at KM1 (not in KM2) transports goods in January 2020 KM2 under legislation "Call-off Stocks". Goods intended for Company B, which is registered in the VAT register KM2.

In September 2020, the company A sells goods to C business located in another MS and for this purpose the transfer of the KM2 KM3. As a result of the agreement between A and B cease to exist.



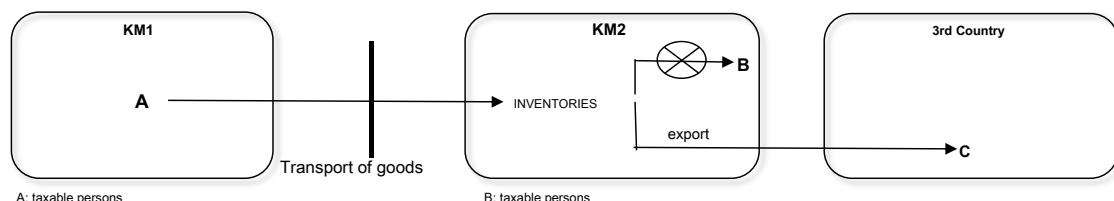
In September 2020 when the sale of goods in the C company KM3 conditions of use of the simplified procedure no longer exist. Company A should:

- to register for VAT of KM2,
- to declare the intra KM1 to VAT registration number has been given to the KM2,
- KM2 declare the intra-Community acquisition in the VAT registration number has been given by the KM2,
- declare the KM2 VAT registration number has been given by the KM2 delivery to company C the KM3 as intra,
- to inform the special file.

3. EXPORT GOODS

Company A, located at KM1 (not in KM2) transports goods in January 2020 KM2 under legislation "Call-off Stocks". Goods intended for Company B, which is registered in the VAT register KM2.

In September 2020, the company A sells goods to C company located in a country outside the EU and for this purpose the outputs from the 3 KM2^{the} country. As a result of the agreement between A and B cease to exist.



In September 2020 when the export of goods in the 3^{the} country, the conditions of use of the simplified procedure no longer exist. Company A should:

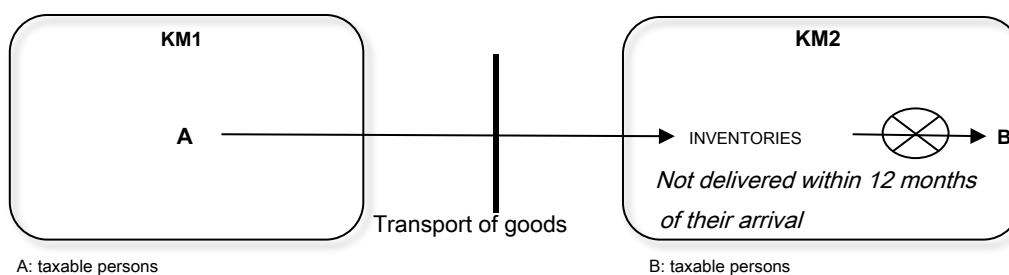
- to register for VAT of KM2,

- to declare the intra KM1 to VAT registration number has been given to the KM2,
- KM2 declare the intra-Community acquisition in the VAT registration number has been given by the KM2,
- declare the KM2 VAT registration number has been given by the KM2 export of goods,
- to inform the special file.

4. EXCEED THE PERIOD OF 12 MONTHS

Company A, located at KM1 (not in KM2) transports goods in January 2020 KM2 under legislation "Call-off Stocks". Goods intended for Company B, which is registered in the VAT register KM2.

In January 2021 the goods have not been delivered to Company B, but remain in the territory of KM2.



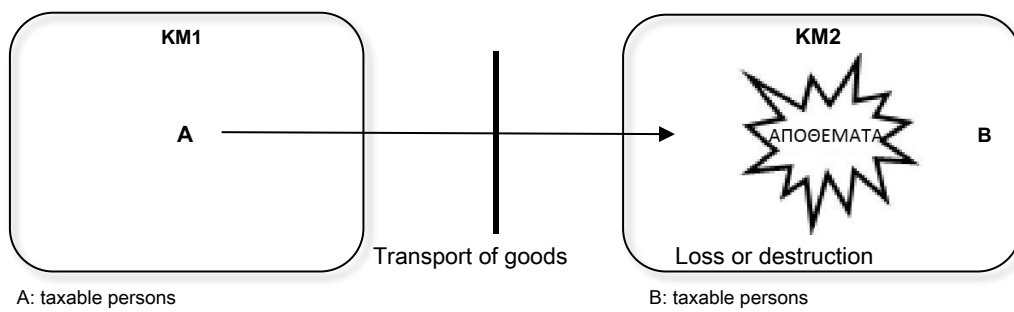
In January 2021, the period of 12 months has elapsed from the arrival of goods at the KM2, so the conditions of use of the simplified procedure no longer exist. Company A should:

- to register for VAT of KM2,
- to declare the intra KM1 to VAT registration number has been given to the KM2,
- KM2 declare the intra-Community acquisition in the VAT registration number has been given by the KM2,
- to inform the special file.

5. LOSS OR DESTRUCTION OF GOODS

Company A, located at KM1 (not in KM2) transports goods in January 2020 KM2 under legislation "Call-off Stocks". Goods intended for Company B, which is registered in the VAT register KM2.

In September 2020, before the goods are delivered to Company B, destroyed in a fire.



In September 2020 when the goods are destroyed the conditions of use of the simplified procedure no longer exist. Company A should:

- to register for VAT of KM2,
- to declare the intra KM1 to VAT registration number has been given to the KM2,
- KM2 declare the intra-Community acquisition in the VAT registration number has been given by the KM2,
- to inform the special file.

ANNEX 2

EXAMPLES TABLE FILLING CALL-OFF STOCKS**(J) TRANSPORT AND CHANGES IN DIFFERENT MONTHS****1. TRANSPORT AND RETURN OF GOODS TO DIFFERENT MONTHS**

Cyprus company, registered for VAT carries goods in Luxembourg in January 2020, with a view to later deliver to LU12345678. Below shows the information to be entered in Table "Call-off Stocks" of January 2020.

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Λουξεμβούργο - LU ▼	12345678	1 ▼	01 ▼ 2020 ▼	

In March 2020 the goods are returned to Cyprus. The return will be listed in Table "Call-off Stocks" in March 2020 as follows:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Λουξεμβούργο - LU ▼	12345678	2 ▼	03 ▼ 2020 ▼	

2. TRANSPORTATION AND CHANGING TO DIFFERENT MONTHS

Cyprus company, registered for VAT carries goods in Greece in January 2020, with a view to later deliver to EL147258369. Below shows the information to be entered in Table "Call-off Stocks" of January 2020.

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Ελλάδα - EL ▼	147258369	1 ▼	01 ▼ 2020 ▼	

In February 2020 decided to replace the original purchaser intending to Greece with EL963852741. The replacement will be listed in Table "Call-off Stocks" of February 2020 as follows:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Ελλάδα - EL	963852741	3	02 2020	147258369

3. TRANSPORT, REPLACEMENT AND RETURN IN DIFFERENT MONTHS

Cyprus company, registered for VAT in Ireland carries goods in March 2020 with a view to later deliver to IE8S88888L. Indicates transportation to the Table "Call-off Stocks" in March 2020 as shown below:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Ιρλανδία - IE	8S88888L	1	03 2020	

In April 2020 decided to replace the original purchaser intending to Ireland with IE2X22222K. Denotes the replacement in Table "Call-off Stocks" of April 2020 as follows:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Ιρλανδία - IE	2X22222K	3	04 2020	8S88888L

Finally the goods are returned to Cyprus in May 2020. The return will be listed in Table "Call-off Stocks" in May 2020 as follows:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Ιρλανδία - IE	2X22222K	2	05 2020	

4. TRANSFER, AND AGAIN REPLACEMENT REPLACEMENT IN DIFFERENT MONTHS

Cyprus company, registered for VAT transporting goods to Austria in March 2020 with a view to later deliver to ATU321654987. Indicates transportation to the Table "Call-off Stocks" in March 2020 as shown below:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Αυστρία - AT	U321654987	1	03 2020	

In May 2020 decided to replace the original purchaser intending to Austria with ATU741852963. Denotes the replacement in Table "Call-off Stocks" in May 2020 as shown below:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Αυστρία - AT	U741852963	3	05 2020	U321654987

In July 2020 again decided to replace the prospective buyer in Austria with ATU987412365. Denotes the replacement in Table "Call-off Stocks" of July 2020 as shown below:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Αυστρία - AT	U987412365	3	07 2020	U741852963

(ii) TRANSPORT AND CHANGES IN SAME MONTH

5. TRANSPORT, REPLACE, REPLACE AGAIN AND ADDITIONAL TRANSPORT IN SAME MONTH

Cyprus company, registered for VAT carries goods in Greece in August 2020, with the aim to deliver later in the same month EL147258369 decides to replace the original prospective buyer in Greece with EL963852741.

Later the same month decides again to replace the intended buyer, the new prospective buyer is EL900012345.

Additional goods are shipped in the same month in order to be sold in EL900012345.

The information to be reported in Table "Call-off Stocks" of August 2020 are shown below:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Ελλάδα - EL	147258369	1	08 2020	
2	Ελλάδα - EL	963852741	3	08 2020	147258369
3	Ελλάδα - EL	900012345	3	08 2020	963852741
4	Ελλάδα - EL	900012345	1	08 2020	

6. TRANSPORT, PARTIAL RETURN, PARTIAL REPLACEMENT, RETURN TO THE SAME MONTH

Cyprus company, registered for VAT in Ireland carry goods in the September 2020 with a view to later deliver to IE8S88888L.

In the same month of the goods are returned to Cyprus.

Also in the same month a decision on part of the goods to replace the original prospective buyer in Ireland with IE2X22222K.

The same month the goods were destined for IE2X22222K returned to Cyprus.

The information to be reported in Table "Call-off Stocks" of September 2020 are shown below:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Ιρλανδία - IE	8S88888L	1	09 2020	
2	Ιρλανδία - IE	8S88888L	2	09 2020	
3	Ιρλανδία - IE	2X22222K	3	09 2020	8S88888L
4	Ιρλανδία - IE	2X22222K	2	09 2020	

7. TRANSFER, PARTIAL REPLACEMENT OF TWO BUYERS, PARTIAL RETURN IN SAME MONTH

Cyprus company, registered for VAT transporting goods to Spain in October 2020, with a view to later deliver to ESX2581966X. In the same month it decides to replace the original prospective buyer for part of the goods with two other prospective buyers in Spain, the ESX1010101X and ESX2020202X.

Another part of the goods were sent initially to ESX2581966X returned to Cyprus.

The information to be reported in Table "Call-off Stocks" of October 2020 are shown below:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Ισπανία - ES	X2581966X	1	10 2020	
2	Ισπανία - ES	X1010101X	3	10 2020	X2581966X
3	Ισπανία - ES	X2020202X	3	10 2020	X2581966X
4	Ισπανία - ES	X2581966X	2	10 2020	

8. MORE THAN ONE TRANSPORT THE SAME MONTH

Cyprus company, registered for VAT make multiple shipments of goods to Germany in June 2020, with a view to later deliver the DE879546213. Indicates transport Table "Call-off Stocks" June 2020 in one line as shown below:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Γερμανία - DE	879546213	1	06 2020	

(lii) CORRECTIONS misstatement**9. ERROR IN DATA STATEMENT prospective buyers (Column 2)**

Cyprus company, registered for VAT states that the goods transported in February 2020 in Spain for ESX2581966X. Said transferring Table "Call-off Stocks" of February 2020 as shown below:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Ισπανία - ES	X2581966X	1	02 2020	

In April 2020 discovers that erroneously said the transfer to Spain for the Spanish buyer. Actually he had moved to Spain for ESX9518746X. The adjustments should be made to Table "Call-off Stocks" of April

2020 as follows:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Ισπανία - ES	X2581966X	2	02 2020	
2	Ισπανία - ES	X9518746X	1	02 2020	

10. ERROR IN DATA STATEMENT prospective buyers (COLUMNS 1 & 2)

Cyprus company, registered for VAT states that the goods transported in February 2020 in Spain for ESX2581966X. Said transferring Table "Call-off Stocks" of February 2020 as shown below:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Ισπανία - ES	X2581966X	1	02 2020	

In April 2020 discovers that erroneously said the transfer to Spain for a Spanish buyer. Actually he had moved to France for FRAB963852741. The adjustments should be made to Table "Call-off Stocks" of

April 2020 as follows:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Ισπανία - ES	X2581966X	2	02 2020	
2	Γαλλία - FR	AB963852741	1	02 2020	

11. ERROR IN STATEMENT MONTH / YEAR (Column 4)

Cyprus company, registered for VAT states that the goods transported in February 2020 in Spain for ESX2581966X. Said transferring Table "Call-off Stocks" of February 2020 as shown below:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Ισπανία - ES ▼	X2581966X	1 ▼	02 ▼ 2020 ▼	

In April 2020 discovers that erroneously said the transfer was made

in February 2020. In fact the transfer

held in January 2020. The corrections should be made to Table "Call-off Stocks" of **April** 2020 as follows:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Ισπανία - ES ▼	X2581966X	2 ▼	02 ▼ 2020 ▼	
2	Ισπανία - ES ▼	X2581966X	1 ▼	01 ▼ 2020 ▼	

12. FAILURE TO RETURN TO TRANSFER OUT THE MONTH

Cyprus company, registered for VAT transports goods in the Netherlands in February 2020 with a view to later deliver to NL77777777B7. Forget to declare the transfer in February 2020. The Panel finds the **April** 2020, when states transfer to the Table "Call-off Stocks" in April 2020 as shown below:

A/A	1 Χώρα / Πρόθεμα	2 Αρ. ΦΠΑ Προτιθέμενου Αγοραστή	3 Κωδικός	4 Μήνας / Έτος	5 Αρ. ΦΠΑ Προηγούμενου Προτιθέμενου Αγοραστή
1	Κάτω Χώρες(Ολλανδία) - NL ▼	77777777B7	1 ▼	02 ▼ 2020 ▼	