

European Union – VAT

Overview of Legal Framework related to special schemes for taxable persons supplying certain services to non-taxable persons or making distance sales of goods or certain domestic supplies of goods

Update: Aug 4, 2020

COUNCIL DIRECTIVE 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods	Link	Approved – Oct 19. 2009	This Directive shall enter into force on the 20th day following its publication in the Official Journal of the European Union. Published in the Official Journal Of the European Union on Nov 10, 2009	
COUNCIL REGULATION (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax	Link	Approved – Oct 7. 2010	It shall apply from 1 January 2012. However, Articles 33 to 37 shall apply from 1 November 2010; Chapter V, with the exception of Articles 22 and 23, shall apply from 1 January 2013; — Articles 38 to 42 shall apply from 1 January 2012 until 31 December 2014; and — Articles 43 to 47 shall apply from 1 January 2015.	
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persons	Link	Approved – Sept 13, 2012	January 1, 2015 Art. 7 of Commission Implementing Regulation 2020/194 - Repealed as of January 1, 2021. However, it should continue to apply until 10 February 2024 as regards the submission of and corrections to VAT returns in respect of supplies of services covered by either of the special schemes referred to in that	

			Implementing Regulation that were carried out before 1 January 2021.	
<p>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</p> <p>[Update July 29, 2020 to delay the implementation till July 1, 2021]: Council Decision (EU) 2020/1109 amending Directives (EU) 2017/2455 and (EU) 2019/1995</p>	Link	Approved – Dec 5, 2017	<p>Article 1 of this Directive applicable as of January 1, 2019.</p> <p>Articles 2 and 3 of this Directive applicable as of January 1, 2021.</p>	Articles replaced: 58, 219a, 358a(1), 361(1)e
<p>COUNCIL IMPLEMENTING REGULATION (EU) 2017/2459 of 5 December 2017 amending Implementing Regulation (EU) No 282/2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax</p>	Link	Approved – Dec 5, 2017	<p>Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.</p> <p>Published in the Official Journal Of the European Union on Dec 5, 2017</p>	Articles replaced: 24b (application of Article 58 of Directive 2006/112/EC, where telecommunications, broadcasting or electronically supplied services are supplied to a non-taxable person)
<p>COUNCIL REGULATION (EU) 2017/2454 of 5 December 2017 amending Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of value added tax</p> <p>[Update July 29, 2020 to delay the implementation till July 1, 2021]: Council Regulation (EU) 2020/1108 amending Regulation (EU) 2017/2454</p>	Link	Approved – Dec 5, 2017	January 1, 2021 (delayed till July 1, 2021)	

<p>COUNCIL DIRECTIVE (EU) 2019/1995 of 21 November 2019 amending Directive 2006/112/EC as regards provisions relating to distance sales of goods and certain domestic supplies of goods</p> <p>[Update July 29, 2020 to delay the implementation till July 1, 2021]: Council Decision (EU) 2020/1109 amending Directives (EU) 2017/2455 and (EU) 2019/1995</p>	Link	Approved – Nov 21, 2019	January 1, 2021 (delayed till July 1, 2021)	Articles added: 36b, 136a, Articles replaced: 66a, 169 (b), 204 (1), 272 (1), 369a, 369b, 369e, 369f, 369g, 369zb
<p>COUNCIL IMPLEMENTING REGULATION (EU) 2019/2026 of 21 November 2019 amending Implementing Regulation (EU) No 282/2011 as regards supplies of goods or services facilitated by electronic interfaces and the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods</p> <p>[Update July 29, 2020 to delay the implementation till July 1, 2021]: Council Implementing Regulation (EU) 2020/1112, amending Implementing Regulation (EU) 2019/2026</p>	Link	Approved – Nov 21, 2019	January 1, 2021(delayed till July 1, 2021)	

COMMISSION IMPLEMENTING REGULATION (EU) 2020/194 of 12 February 2020 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 as regards the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods	Link	Approved – Feb 12, 2020	January 1, 2021(delayed till July 1, 2021)	
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