

Article Directive	Topic	Date	Current text of the 2006/112 VAT Directive	Amendments
Article 0 Amendments to Directive 2006/112/EC with effect from the entry into force of this Directive				
143	Exemptions on importation	Entry into force of the Directive	Article 143 1. Member States shall exempt the following transactions: (ca) the importation of goods where the VAT is to be declared under the special scheme in Chapter 6, Section 4, of Title XII and where, at the latest upon lodging of the import declaration, the individual VAT identification number for the application of the special scheme of the supplier or of the intermediary acting on his behalf allocated under Article 369q has been provided to the competent customs office in the Member State of importation;	Added: 1a. For the purposes of the exemption provided for in paragraph 1, point (ca), the Commission shall adopt an implementing act to introduce special measures to prevent certain forms of tax evasion or avoidance by, inter alia, linking the unique consignment number with the corresponding VAT identification number as referred to in Article 369q. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 5 of Regulation (EU) No 182/2011 and for that purpose the committee shall be the committee established by Article 58 of Regulation (EU) No 904/2010
218	Definition of invoices	Entry into force of the Directive	For the purposes of this Directive, Member States shall accept documents or messages on paper or in electronic form as invoices if they meet the conditions laid down in this Chapter.	Added: 2. By way of derogation from paragraph 1, Member States may, according to the conditions they may lay down, impose the obligation to taxable persons established within their territory to issue electronic invoices for supplies of goods and services within their territory, other than those referred to in Article 262.
232	Acceptance of E-Invoices	Entry into force of the Directive	Article 232 The use of an electronic invoice shall be subject to acceptance by the recipient.	Added: 2. By way of derogation from paragraph 1, Member States which exercise the option foreseen in Article 218(2), may provide that the use of electronic invoices issued by taxable persons established within their territory shall not be subject to the acceptance of the recipient established in their territory.
Article 1 Amendments to Directive 2006/112/EC with effect from 1 January 2027				

14a(2)	Taxable transaction - Supply of goods	Jan 1, 2027	<p>Article 14a</p> <p>1. Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, distance sales of goods imported from third territories or third countries in consignments of an intrinsic value not exceeding EUR 150, that taxable person shall be deemed to have received and supplied those goods himself.</p> <p>2. Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the supply of goods within the Community by a taxable person not established within the Community to a non-taxable person, the taxable person who facilitates the supply shall be deemed to have received and supplied those goods himself.</p>	<p>Replaced Art. 14a second paragraph</p> <p>2. Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the supply of goods within the Community by a taxable person not established within the Community to a taxable person, or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) or to any other non-taxable person, the taxable person who facilitates the supply shall be deemed to have received and supplied those goods himself.</p> <p>The Commission shall, at the latest by 1 July 2027, present to the European Parliament and to the Council, on the basis of information obtained from the Member States, an assessment report on the functioning of the deemed supplier rule and, where appropriate, submit a legislative proposal for its further extension</p>
17a	Taxable transaction - Supply of goods	Jan 1, 2027	<p>Article 17a</p> <p>1. The transfer by a taxable person of goods forming part of his business assets to another Member State under call-off stock arrangements shall not be treated as a supply of goods for consideration.</p> <p>2. For the purposes of this Article, call-off stock arrangements shall be deemed to exist where the following conditions are met:</p> <p>(a) goods are dispatched or transported by a taxable person, or by a third party on his behalf, to another Member State with a view to those goods being supplied there, at a later stage and after arrival, to another taxable person who is entitled to take ownership of those goods in accordance with an existing agreement between both taxable persons;</p>	<p>Article 17a is amended as follows:</p> <p>(a) in paragraph 2, point (a) is replaced by the following</p> <p>(a) goods are dispatched or transported by a taxable person, or by a third party on their behalf, on or before 30 June 2028, to another Member State with a view to those goods being supplied there, at a later stage and after arrival, to another taxable person who is entitled to take ownership of those goods in accordance with an existing agreement between both taxable persons;</p> <p>8. This Article shall cease to apply on 30 June 2029.</p>
Title V, Chapter 3a	Place of Supply of Services	Jan 1, 2027	<p>CHAPTER 3a</p> <p>Threshold for taxable persons making supplies of goods covered by point (a) of Article 33 and supplies of services covered by Article 58</p>	<p>Replaced</p> <p>CHAPTER 3a</p> <p>Threshold for taxable persons making certain supplies of goods covered by Article 33, point (a), and certain supplies of services covered by Article 58</p>

59c	Place of Supply of Services	Jan 1, 2027	<p>Article 59c</p> <p>1. Point (a) of Article 33 and Article 58 shall not apply, where the following conditions are met:</p> <p>(b) services are supplied to non-taxable persons who are established, have their permanent address or usually reside in any Member State other than the Member State referred to in point (a) or goods are dispatched or transported to a Member State other than the Member State referred to in point (a); and</p> <p>3. The Member State within the territory of which the goods are located at the time when their dispatch or transport begins or where the taxable persons supplying telecommunications, radio and television broadcasting services and electronically supplied services are established shall grant taxable persons carrying out supplies eligible under paragraph 1 the right to opt for the place of supply to be determined in accordance with point (a) of Article 33 and Article 58, which shall in any event cover two calendar years.</p>	<p>Article 59c is amended as follows:</p> <p>(a) in paragraph 1, point (b) is replaced by the following:</p> <p>‘(b) services are supplied to a non-taxable person who is established, has a permanent address or usually resides in any Member State other than the Member State referred to in point (a), or goods are dispatched or transported from the Member State referred to in point (a) to another Member State; and’;</p> <p>(b) paragraph 3 is replaced by the following:</p> <p>‘3. The Member State referred to in paragraph 1, point (a), shall grant taxable persons carrying out supplies eligible under that paragraph the right to opt for the place of supply to be determined in accordance with Article 33, point (a), and Article 58, which shall, in any event, cover two calendar years.</p> <p>The option referred to in the first subparagraph of this paragraph is deemed to have been exercised by taxable persons registered in the special scheme provided for in Title XII, Chapter 6, Section 3.’;</p>
66	Chargeable event and chargeability of VAT	Jan 1, 2027	<p>Article 66</p> <p>By way of derogation from Articles 63, 64 and 65, Member States may provide that VAT is to become chargeable, in respect of certain transactions or certain categories of taxable person at one of the following times:</p> <p>(a) no later than the time the invoice is issued;</p> <p>(b) no later than the time the payment is received;</p> <p>(c) where an invoice is not issued, or is issued late, within a specified time no later than on expiry of the time-limit for issue of invoices imposed by Member States pursuant to the second paragraph of Article 222 or where no such time-limit has been imposed by the Member State, within a specified period from the date of the chargeable event.</p> <p>The derogation provided for in the first paragraph shall not, however, apply to supplies of services in respect of which VAT is payable by the customer pursuant to Article 196 and to supplies or transfers of goods referred to in Article 67.</p>	<p>Article 66 is replaced by the following:</p> <p>‘Article 66</p> <p>1. By way of derogation from Articles 63, 64 and 65, Member States may provide that VAT is to become chargeable in respect of certain transactions or certain categories of taxable person, at one of the following times:</p> <p>(a) no later than the time the invoice is issued;</p> <p>(b) no later than the time the payment is received;</p> <p>(c) where an invoice is not issued, or is issued late, within a specified time no later than on expiry of the time-limit for issue of invoices imposed by Member States pursuant to Article 222, second paragraph, or where no such time-limit has been imposed by the Member State, within a specified period from the date of the chargeable event.</p> <p>2. The derogation provided for in paragraph 1 shall not apply to the following supplies:</p> <p>(a) supplies of services covered by the special scheme as set out in Title XII, Chapter 6, Section 2 where those supplies are carried out by a taxable person who is permitted to use that special scheme in accordance with Article 359;</p> <p>(b) supplies covered by the special scheme as set out in Title XII, Chapter 6, Section 3, where those supplies are carried out by a taxable person who is permitted to use that scheme in accordance with Article 369b;</p> <p>(c) supplies of services in respect of which VAT is payable by the customer pursuant to Article 196;</p> <p>(d) supplies or transfers of goods referred to in Article 67.’;</p>

167a	Origin and scope of right of deduction	Jan 1, 2027	<p>Article 167a</p> <p>Member States may provide within an optional scheme that the right of deduction of a taxable person whose VAT solely becomes chargeable in accordance with Article 66(b) be postponed until the VAT on the goods or services supplied to him has been paid to his supplier.</p> <p>Member States which apply the optional scheme referred to in the first paragraph shall set a threshold for taxable persons using the scheme within their territory, based on the annual turnover of the taxable person calculated in accordance with Article 288. That threshold may not be higher than EUR 500 000 or the equivalent in national currency. Member States may increase that threshold up to EUR 2 000 000 or the equivalent in national currency after consulting the VAT Committee. However, such consultation of the VAT Committee shall not be required for Member States which applied a threshold higher than EUR 500 000 or the equivalent in national currency on 31 December 2012.</p> <p>Member States shall inform the VAT Committee of national legislative measures adopted pursuant to the first paragraph.</p>	in Article 167a, the first paragraph is replaced by the following: 'Member States may provide, within an optional scheme, that the right of deduction of a taxable person whose VAT solely becomes chargeable in accordance with Article 66(1), point (b), be postponed until the VAT on the goods or services supplied to that person has been paid to the supplier.';
226	Invoice: Mandatory requirements	Jan 1, 2027	<p>Article 226</p> <p>Without prejudice to the particular provisions laid down in this Directive, only the following details are required for VAT purposes on invoices issued pursuant to Articles 220 and 221:</p> <p>(7a) where the VAT becomes chargeable at the time when the payment is received in accordance with Article 66(b) and the right of deduction arises at the time the deductible tax becomes chargeable, the mention 'Cash accounting';</p>	<p>Article 226, point 7a is replaced by the following: '(7a) where the VAT becomes chargeable at the time when the payment is received in accordance with Article 66(1), point (b), and the right of deduction arises at the time the deductible tax becomes chargeable, the mention 'Cash accounting'</p>
237	E-Invoice: Approval European Commission required	Jan 1, 2027	<p>Article 237</p> <p>By 31 December 2016 at the latest, the Commission shall present to the European Parliament and the Council an overall assessment report, based on an independent economic study, on the impact of the invoicing rules applicable from 1 January 2013 and notably on the extent to which they have effectively led to a decrease in administrative burdens for businesses, accompanied where necessary by an appropriate proposal to amend the relevant rules.</p>	Article 237 is deleted

359	Special scheme for services supplied by taxable persons not established within the Community	Jan 1, 2027	<p>Article 359</p> <p>Member States shall permit any taxable person not established within the Community supplying services to a non-taxable person who is established in a Member State or has his permanent address or usually resides in a Member State, to use this special scheme. This scheme applies to all those services supplied within the Community.</p>	<p>Article 359 is replaced by the following:</p> <p>‘Article 359</p> <p>Member States shall permit any taxable person not established within the Community supplying services to a non-taxable person to use this special scheme. That scheme shall apply to all those services supplied within the Community.</p>
361(1)(c)	Special scheme for services supplied by taxable persons not established with in the Community	Jan 1, 2027	<p>Article 361</p> <p>1. The information which the taxable person not established within the Community must provide to the Member State of identification when he commences a taxable activity shall contain the following details:</p> <p>(c) electronic addresses, including websites</p>	<p>in Article 361 (1), point (c) is replaced by the following:</p> <p>‘(c) electronic address including, where available, websites;’</p>
368	Special scheme for services supplied by taxable persons not established with in the Community	Jan 1, 2027	<p>Article 368</p> <p>The taxable person not established within the Community making use of this special scheme may not deduct VAT pursuant to Article 168 of this Directive. Notwithstanding point (1) of Article 1 of Directive 86/560/EEC, the taxable person in question shall be refunded in accordance with that Directive. Article 2(2) and (3) and Article 4(2) of Directive 86/560/EEC shall not apply to refunds relating to services covered by this special scheme.</p> <p>If the taxable person making use of this special scheme is required to be registered in a Member State for activities not covered by this special scheme, he shall deduct VAT incurred in that Member State in respect of his taxable activities which are covered by this special scheme in the VAT return to be submitted pursuant to Article 250 of this Directive.</p>	<p>Article 368 is replaced by the following:</p> <p>‘Article 368</p> <p>The taxable person not established within the Community making use of this special scheme may not, in respect of services covered by this special scheme, deduct VAT incurred in the Member State of consumption pursuant to Article 168 of this Directive.</p> <p>Notwithstanding Article 1, point (1), of Directive 86/560/EEC, the taxable person in question shall be refunded in accordance with that Directive. Article 2(2) and Article 4(2) of Directive 86/560/EEC shall not apply to refunds relating to goods and services used for the purposes of the supplies of services covered by this special scheme.</p> <p>If the taxable person making use of this special scheme is required to be registered in a Member State for activities not covered by this special scheme, he shall deduct VAT incurred in that Member State, in respect of his taxable activities which are covered by this special scheme, in the VAT return to be submitted pursuant to Article 250 of this Directive.’;</p>
369aa	Special scheme for intra-Community distance sales of goods, for supplies of goods within a Member State made by electronic interfaces facilitating those supplies and for services	Jan 1, 2027	N/A	<p>the following article is inserted:</p> <p>‘Article 369aa</p> <p>The supply of gas through a natural gas system situated within the territory of the Community or any network connected to such a system, the supply of electricity or the supply of heat or cooling energy through heating or cooling networks, in accordance with the conditions laid down in Articles 39, where those supplies are made to a taxable person or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) or to any other non-taxable person by a taxable person not established in the Member State in which the goods are subject to VAT, is, for the purposes of the application of Article 369b, deemed to be an intra-Community distance sales of goods until 1 July 2028.</p>

	supplied by taxable persons established within the Community but not in the Member State of consumption			
369j	Special scheme for intra-Community distance sales of goods, for supplies of goods within a Member State made by electronic interfaces facilitating those supplies and for services supplied by taxable persons established within the Community but not in the Member State of consumption	Jan 1, 2027	<p>Article 369j</p> <p>The taxable person making use of this special scheme may not, in respect of his taxable activities covered by this special scheme, deduct VAT incurred in the Member State of consumption pursuant to Article 168 of this Directive. Notwithstanding Article 2(1), Article 3 and point (e) of Article 8(1) of Directive 2008/9/EC, the taxable person in question shall be refunded in accordance with that Directive.</p> <p>If the taxable person making use of this special scheme is required to be registered in a Member State for activities not covered by this special scheme, he shall deduct VAT incurred in that Member State in respect of his taxable activities which are covered by this special scheme in the VAT return to be submitted pursuant to Article 250 of this Directive.</p>	<p>in Article 369j, the first paragraph is replaced by the following:</p> <p>‘The taxable person making use of this special scheme may not, in respect of his or her taxable activities covered by this special scheme, deduct VAT incurred in the Member States of consumption pursuant to Article 168 of this Directive. Notwithstanding Article 1, point (1), of Directive 86/560/EEC, Article 2, point (1), Article 3, and Article 8(1), point (e), of Directive 2008/9/EC, the taxable person in question shall be refunded in accordance with those Directives. Article 2(2) and (3) and Article 4(2) of Directive 86/560/EEC shall not apply to refunds relating to goods covered by this special scheme.’</p>

369m	IOSS	Jan 1, 2027	<p>Article 369m</p> <p>1. Member States shall permit the following taxable persons carrying out distance sales of goods imported from third territories or third countries to use this special scheme:</p> <p>(a) any taxable person established in the Community carrying out distance sales of goods imported from third territories or third countries;</p> <p>(b) any taxable person whether or not established in the Community carrying out distance sales of goods imported from third territories or third countries and who is represented by an intermediary established in the Community;</p> <p>(c) any taxable person established in a third country with which the Union has concluded an agreement on mutual assistance similar in scope to Council Directive 2010/24/EU (20) and Regulation (EU) No 904/2010 and who is carrying out distance sales of goods from that third country.</p> <p>Those taxable persons shall apply this special scheme to all their distance sales of goods imported from third territories or third countries.</p> <p>2. For the purposes of point (b) of paragraph 1, any taxable person cannot appoint more than one intermediary at the same time.</p> <p>3. The Commission shall adopt an implementing act establishing the list of third countries referred to in point (c) of paragraph 1 of this Article. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 5 of Regulation (EU) No 182/2011 and for this purpose the committee shall be the committee established by Article 58 of Regulation (EU) No 904/2010.</p>	<p>in Article 369m, the following paragraph is inserted:</p> <p>'1a. Paragraph 1 shall not apply to taxable persons subject to the special scheme provided for in Title XII, Chapter 1, Section 2.'</p>
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369p	IOSS	Jan 1, 2027	<p>Article 369p</p> <p>1. The information which the taxable person not making use of an intermediary must provide to the Member State of identification before he commences the use of this special scheme shall contain the following details:</p> <ul style="list-style-type: none"> (a) name; (b) postal address; (c) electronic address and websites; (d) VAT identification number or national tax number. <p>2. The information which the intermediary must provide to the Member State of identification before he commences the use of this special scheme on behalf of a taxable person shall contain the following details:</p> <ul style="list-style-type: none"> (a) name; (b) postal address; (c) electronic address; (d) VAT identification number. <p>3. The information which the intermediary must provide to the Member State of identification in respect of each taxable person which he represents before that taxable person commences the use of this special scheme shall contain the following details:</p> <ul style="list-style-type: none"> (a) name; (b) postal address; (c) electronic address and websites; (d) VAT identification number or national tax number; (e) his individual identification number allocated in accordance with Article 369q(2). <p>4. Any taxable person making use of this special scheme or where applicable his intermediary shall notify the Member State of identification of any changes in the information provided.</p>	<p>Article 369p is amended as follows:</p> <ul style="list-style-type: none"> (a) in paragraph 1, point (c) is replaced by the following: ‘(c) electronic address and, where available, websites;’; (b) in paragraph 3, point (c) is replaced by the following: ‘(c) electronic address and, where available, websites;’
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369w	IOSS	Jan 1, 2027	<p>Article 369w</p> <p>The taxable person making use of this special scheme may not, in respect of his taxable activities covered by this special scheme, deduct VAT incurred in the Member States of consumption pursuant to Article 168 of this Directive. Notwithstanding point (1) of Article 1 of Directive 86/560/EEC and point (1) of Article 2 and Article 3 of Directive 2008/9/EC, the taxable person in question shall be refunded in accordance with those Directives. Article 2(2) and (3) and Article 4(2) of Directive 86/560/EEC shall not apply to refunds relating to goods covered by this special scheme.</p> <p>If the taxable person making use of this special scheme is required to be registered in a Member State for activities not covered by this special scheme, he shall deduct VAT incurred in that Member State in respect of his taxable activities which are covered by this special scheme in the VAT return to be submitted pursuant to Article 250 of this Directive.</p>	<p>in Article 369w, the first paragraph is replaced by the following:</p> <p>'The taxable person making use of this special scheme may not, in respect of their taxable activities covered by this special scheme, deduct VAT incurred in the Member States of consumption pursuant to Article 168 of this Directive. Notwithstanding Article 1, point (1) of Directive 86/560/EEC and Article 2, point (1), Article 3, and Article 8(1), point (e), of Directive 2008/9/EC, the taxable person in question shall be refunded in accordance with those Directives. Article 2(2) and Article 4(2) of Directive 86/560/EEC shall not apply to refunds relating to goods and services used for the purposes of the supplies of goods covered by this special scheme.'</p>
Article 2 Amendments to Directive 2006/112/EC with effect from 1 July 2028				

28a	Place of Supply of Services	July 1, 2028	N/A	<p>the following article is inserted:</p> <p>'Article 28a</p> <p>1. Notwithstanding Article 28, a taxable person who facilitates, through the use of an electronic interface such as a marketplace, platform, portal, or similar means, the supply, within the Union, of short-term accommodation rental services, namely the uninterrupted rental of accommodation to the same person for a maximum of 30 nights, or of passenger transport services by road, shall be deemed to have received and supplied those services themselves unless the person providing those services has:</p> <p>a) provided to the taxable person facilitating the supply their identification number for VAT purposes issued in the Member States where the supply takes place, or the identification number allocated to them in accordance with Article 362 or Article 369d; and</p> <p>b) declared to the taxable person facilitating the supply that he will charge any VAT due on that supply.';</p> <p>2. For the purposes of paragraph 1, passenger transport services by road effected within the Union shall mean the section of the service effected between two points of the Union.</p> <p>2a. Paragraph 1 shall not apply to supplies made under the special scheme in Chapter 3 of Title XII.</p> <p>3. Member States may require that the taxable person facilitating the supply validates the identification number for VAT purposes referred to in point a) of paragraph 1, using the appropriate means established in accordance with national law.</p> <p>4. Notwithstanding paragraph 1, Member States may exclude supplies made within their territory of short-term accommodation rental services, passenger transport services by road, or both, which are made under the special scheme in Chapter 1, Section 2, of Title XII, from the scope of paragraph 1.</p> <p>5. Where a Member State has exercised the option in paragraph 4, it shall inform the VAT Committee thereof. The Commission shall publish a comprehensive list of the Member States that have exercised this option</p> <p>6. By 1 July 2033, the Commission shall submit to the Council a report evaluating the operation of this article and the application of the VAT rules on facilitation services, including the impact on the functioning of the internal market, the effectiveness of VAT collection, and if deemed necessary, make an appropriate legislative proposal.</p>
46a	Place of Supply of Services - Intermediary services	July 1, 2028	N/A	<p>the following article is inserted:</p> <p>'Article 46a</p> <p>The place of supply of the facilitation service provided to a non-taxable person through the use of an electronic interface, such as a marketplace, platform, portal or similar means shall be the place where the underlying transaction is supplied in accordance with this Directive.'</p>
135(2)	Exemption for other activities	July 1, 2028	<p>Article 135(2)</p> <p>2. The following shall be excluded from the exemption provided for in point (I) of paragraph 1:</p> <p>(a) the provision of accommodation, as defined in the laws of the Member States, in the hotel sector or in sectors with a similar function, including the provision of accommodation in holiday camps or on sites developed for use as camping sites;</p> <p>(b) the letting of premises and sites for the parking of vehicles;</p> <p>(c) the letting of permanently installed equipment and machinery;</p> <p>(d) the hire of safes.</p> <p>Member States may apply further exclusions to the scope of the exemption referred to in point (I) of paragraph 1.</p>	<p>in Article 135 (2) the following point is inserted:</p> <p>'(aa) notwithstanding point (a), the uninterrupted rental of accommodation to the same person for a maximum of 30 nights shall be regarded as having a similar function to the hotel sector subject to criteria, conditions and limitations to be laid down by Member States;'</p>

135	Exemption for other activities	July 1, 2028	N/A	<p>in Article 135, the following paragraph is added:</p> <p>'3. Member States shall, before 1 July 2028, communicate to the VAT Committee the text of the main provisions of national law in which they state the criteria, conditions and limitations relating to Article 135, paragraph 2, point (aa).</p> <p>By 31 December 2027 on the basis of the information provided by Member States as mentioned in the first paragraph, the Commission shall publish a comprehensive list indicating the criteria, conditions and limitations that Member States set regarding Article 135, paragraph 2, point (aa).'</p>
136b	Exemption for other activities	July 1, 2028	N/A	<p>the following article is inserted:</p> <p>'Article 136b</p> <p>Where a taxable person is deemed to have received and supplied services in accordance with Article 28a, Member States shall exempt the supply of those services to that taxable person.'</p>
138(2)(c)	Exemption for intra-Community supplies	July 1, 2028	<p>Article 138</p> <p>2. In addition to the supply of goods referred to in paragraph 1, Member States shall exempt the following transactions:</p> <p>(c) the supply of goods, consisting in a transfer to another Member State, which would have been entitled to exemption under paragraph 1 and points (a) and (b) if it had been made on behalf of another taxable person.</p>	<p>in Article 138(2), point (c) is replaced by the following:</p> <p>'(c) the supply of goods, consisting in a transfer to another Member State, which would have been entitled to exemption under paragraph 1 and points (a) and (b) if it had been made on behalf of another taxable person. Paragraph 1, point (b) shall not apply to transfers declared under the special scheme of Section 5 of Chapter 6 of Title XII.</p>
172a	Origin and scope of the right to deduct VAT	July 1, 2028	N/A	<p>the following article is inserted:</p> <p>'Article 172a</p> <p>Where a taxable person is deemed to have received and supplied services in accordance with Article 28a, those supplies shall not affect the right of deduction of that taxable person, regardless of whether or not VAT is deductible in respect of those supplies.'</p>
194	Liability to pay VAT: Domestic Reverse Charge	July 1, 2028	<p>Article 194</p> <p>1. Where the taxable supply of goods or services is carried out by a taxable person who is not established in the Member State in which the VAT is due, Member States may provide that the person liable for payment of VAT is the person to whom the goods or services are supplied.</p> <p>2. Member States shall lay down the conditions for implementation of paragraph 1.</p>	<p>Article 194 is replaced by the following:</p> <p>'Article 194</p> <p>1. (a) Without prejudice to Articles 195 and 196, where the taxable supply of goods or services is carried out by a taxable person who is not established and not identified for VAT purposes, by means of an individual VAT identification number as referred to in Article 214, in the Member State in which the VAT is due, the taxable person liable for payment of VAT shall be the person to whom the goods or services are supplied if that person is already identified for VAT purposes in that Member State.</p> <p>(b) In addition, where the taxable supply of goods and services is provided by a taxable person who is not established in the Member State in which the VAT is due, Member States may, in accordance with conditions which they lay down, provide that the person liable for payment of VAT shall be the person to whom the goods and services are supplied.</p> <p>2. Paragraph 1 of this article shall not apply to a supply of goods carried out by a taxable dealer as defined in Article 311(1), point (5), where the goods are subject to VAT in accordance with the special arrangements provided for in Title XII, Chapter 4, Section 2 of this Directive.'</p>

222	Invoice: Issue	July 1, 2028	<p>Article 222</p> <p>1. For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of services for which VAT is payable by the customer pursuant to Article 196, an invoice shall be issued no later than on the fifteenth day of the month following that in which the chargeable event occurs.</p> <p>2. For other supplies of goods or services Member States may impose time limits on taxable persons for the issue of invoices.</p>	<p>in Article 222 the first paragraph is replaced by the following:</p> <p>‘For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of goods or services for which VAT is payable by the customer pursuant to Articles 194 and 196, an invoice shall be issued no later than on the fifteenth day of the month following that in which the chargeable event occurs.’</p>
226	Invoice: Mandatory requirements	July 1, 2028	<p>Article 226</p> <p>Without prejudice to the particular provisions laid down in this Directive, only the following details are required for VAT purposes on invoices issued pursuant to Articles 220 and 221:</p> <p>(4) the customer's VAT identification number, as referred to in Article 214, under which the customer received a supply of goods or services in respect of which he is liable for payment of VAT, or received a supply of goods as referred to in Article 138;</p>	<p>in Article 226, point 4 is replaced by the following:</p> <p>‘(4) the customer's VAT identification number, as referred to in Article 214, under which the customer received a supply of goods or services in respect of which he is liable for payment of VAT, or received a supply of goods as referred to in Article 138, except where use is made of the special scheme referred to in Section 5 of Chapter 6 of Title XII;’</p>
242a	Accounting - General Obligations	July 1, 2028	<p>Article 242a</p> <p>1. Where a taxable person facilitates, through the use of an electronic interface such as a market place, platform, portal or similar means, the supply of goods or services to a non-taxable person within the Community in accordance with the provisions of Title V, the taxable person who facilitates the supply shall be obliged to keep records of those supplies. Those records shall be sufficiently detailed to enable the tax authorities of the Member States where those supplies are taxable to verify that VAT has been accounted for correctly.</p> <p>2. The records referred to in paragraph 1 must be made available electronically on request to the Member States concerned.</p> <p>Those records must be kept for a period of 10 years from the end of the year during which the transaction was carried out.</p>	<p>Article 242a is amended as follows:</p> <p>(a) the following paragraph is inserted:</p> <p>‘1a. Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the supply, within the Union, of short-term accommodation rental services or passenger transport services by road, and that taxable person is not deemed to have received and supplied those services themselves under Article 28a, the taxable person who facilitates the supply shall be obliged to keep records of those supplies. Those records shall be sufficiently detailed to enable the tax authorities of the Member States where those supplies are taxable to verify that VAT has been accounted for correctly.’;</p> <p>(b) paragraph 2 is replaced by the following:</p> <p>‘2. The records referred to in paragraphs 1 and 1a shall be made available electronically on request to the Member States concerned.</p> <p>Member States may continue to request these records to be provided on a regular and systematic basis until an automated access to these records is available.</p> <p>Those records shall be kept for a period of 10 years from the end of the year during which the transaction was carried out.’;</p>

242b	Accounting - General Obligations	July 1, 2028	N/A	the following article is inserted: 'Article 242b Where a taxable person transfers goods to another Member State in accordance with Article 17(1) on behalf of a taxable person, the former shall inform the latter, at the latest upon transport or dispatch of the goods that their goods are being or will be transferred, if the transfer is not done at the explicit request of the latter.
262	Digital Reporting Requirements	July 1, 2028	Article 262 1. Every taxable person identified for VAT purposes shall submit a recapitulative statement of the following: (c) the taxable persons, and the non-taxable legal persons identified for VAT purposes, to whom he has supplied services other than services that are exempted from VAT in the Member State where the transaction is taxable and for which the recipient is liable to pay the tax pursuant to Article 196.	in Article 262, paragraph 1 is amended as follows: (a) point (a) is replaced by the following: '(a) the acquirers identified for VAT purposes to whom he has supplied goods in accordance with the conditions specified in Article 138(1) and Article 138(2), point (c), except where use is made of the special scheme referred to in Title XII, Chapter 6, Section 5;'; (b) point (c) is replaced by the following: '(c) the taxable persons, and the non-taxable legal persons identified for VAT purposes, to whom that taxable person identified for VAT purposes has supplied goods or services, other than goods or services that are exempted from VAT in the Member State where the transaction is taxable, for which the recipient is liable to pay the tax pursuant to Articles 194 insofar the customer is identified for VAT purposes and 196.'
288	Special schemes	July 1, 2028	Article 288 The turnover serving as a reference for the purposes of applying the arrangements provided for in this Section shall consist of the following amounts, exclusive of VAT: (3) the value of transactions which are exempt pursuant to Articles 146 to 149 and Articles 151, 152 or 153;	in Article 288, first paragraph, point (3) is replaced by the following: '(3) the value of transactions which are exempt pursuant to Article 136a, Article 136b, Articles 146 to 149 and Articles 151, 152 and 153;'
306	Special Scheme for Travel Agents	July 1, 2028	Article 306 1. Member States shall apply a special VAT scheme, in accordance with this Chapter, to transactions carried out by travel agents who deal with customers in their own name and use supplies of goods or services provided by other taxable persons, in the provision of travel facilities. This special scheme shall not apply to travel agents where they act solely as intermediaries and to whom point (c) of the first paragraph of Article 79 applies for the purposes of calculating the taxable amount. 2. For the purposes of this Chapter, tour operators shall be regarded as travel agents.	in Article 306, the following paragraph is added: '3. The special scheme referred to in paragraph 1 of this Article shall not apply to supplies made under Article 28a.'
Title XII, Chapter 6	Transfer of own Goods	July 1, 2028	CHAPTER 6 Special schemes for taxable persons supplying services to non-taxable persons or making distance sales of goods or certain domestic supplies of goods	in Title XII, the heading of Chapter 6, is replaced by the following: 'CHAPTER 6 Special schemes for taxable persons supplying services to non-taxable persons or making distance sales of goods, or certain domestic supplies of goods or transfers of own goods'

365	Special scheme for services supplied by taxable persons not established within the Community	July 1, 2028	<p>Article 365</p> <p>The VAT return shall show the individual VAT identification number for the application of this special scheme and, for each Member State of consumption in which VAT is due, the total value, exclusive of VAT, of supplies of services covered by this special scheme carried out during the tax period and total amount per rate of the corresponding VAT. The applicable rates of VAT and the total VAT due must also be indicated on the return.</p> <p>Where any amendments to the VAT return are required after its submission, such amendments shall be included in a subsequent return within three years of the date on which the initial return was required to be submitted pursuant to Article 364. That subsequent VAT return shall identify the relevant Member State of consumption, the tax period and the amount of VAT for which any amendments are required.</p>	<p>Article 365 is replaced by the following:</p> <p>'Article 365</p> <p>The VAT return shall show the individual VAT identification number for the application of this special scheme and, for each Member State of consumption in which VAT is due, the total value, exclusive of VAT, of supplies of services covered by this special scheme for which the chargeable event has occurred during the tax period and the total amount per rate of the corresponding VAT. The applicable rates of VAT and the total VAT due shall also be indicated on the return, where relevant.</p> <p>Where any amendments to the VAT return are required until the date on which that VAT return is required to be submitted in accordance with Article 364, such amendments shall be included in that VAT return.</p> <p>Where any amendments to the VAT return of a previous tax period are required after the date on which the VAT return was required to be submitted in accordance with Article 364, such amendments shall be included in a VAT return of a subsequent tax period within three years of the date on which the initial VAT return was required to be submitted in accordance with Article 364. That subsequent VAT return shall identify the relevant Member State of consumption, the tax period and the amount of VAT for which any amendments are required.'</p>
Title XII, Chapter 6, Section 3	Title XII, Chapter 6, Section 3	July 1, 2028	<p>Section 3</p> <p>Special scheme for intra-Community distance sales of goods, for supplies of goods within a Member State made by electronic interfaces facilitating those supplies and for services supplied by taxable persons established within the Community but not in the Member State of consumption</p>	<p>in Title XII, Chapter 6, the heading of Section 3 is replaced by the following:</p> <p>'Section 3</p> <p>Special scheme for intra-Community distance sales of goods, for certain supplies of goods within a Member State made by a taxable person and for certain services supplied by taxable persons established within the Community but not in the Member State of consumption</p>

369a	July 1, 2028	<p>Article 369a</p> <p>For the purposes of this Section, and without prejudice to other Community provisions, the following definitions shall apply:</p> <p>(2) ‘Member State of identification’ means the Member State in the territory of which the taxable person has established his business or, if he has not established his business in the Community, where he has a fixed establishment.</p> <p>Where a taxable person has not established his business in the Community, but has more than one fixed establishment therein, the Member State of identification shall be the Member State with a fixed establishment where that taxable person indicates that he will make use of this special scheme. The taxable person shall be bound by that decision for the calendar year concerned and the two calendar years following.</p> <p>Where a taxable person has not established his business in the Community and has no fixed establishment therein, the Member State of identification shall be the Member State in which the dispatch or transport of the goods begins. Where there is more than one Member State in which the dispatch or transport of the goods begins, the taxable person shall indicate which of those Member States shall be the Member State of identification. The taxable person shall be bound by that decision for the calendar year concerned and the two calendar years following;</p> <p>(3) ‘Member State of consumption’ means one of the following:</p> <p>(a) in the case of the supply of services, the Member State in which the supply is deemed to take place according to Chapter 3 of Title V;</p> <p>(b) in the case of intra-Community distance sales of goods, the Member State where the dispatch or transport of the goods to the customer ends;</p> <p>(c) in the case of the supply of goods made by a taxable person facilitating those supplies in accordance with Article 14a(2) where the dispatch or transport of the goods supplied begins and ends in the same Member State, that Member State.</p>	<p>Article 369a is amended as follows:</p> <p>(a) point (2) is amended as follows:</p> <p>(i) the third subparagraph is replaced by the following:</p> <p>‘Where a taxable person has not established his business in the Community and has no fixed establishment therein, the Member State of identification shall be the Member State in which the dispatch or transport of the goods begins. In the case of the supply of goods, without dispatch or transport of the goods, or where the dispatch or transport of the goods supplied begins and ends in the same Member State or in accordance with Article 37 or 39, the Member State of identification shall be the Member State in which the supply takes place. Where there is more than one Member State in which the dispatch or transport of the goods begins or in which the supply takes place, the taxable person shall indicate which of those Member States shall be the Member State of identification. The taxable person shall be bound by that decision for the calendar year concerned and the two following calendar years.’;</p> <p>(ii) the following subparagraph is added:</p> <p>‘However, the Member State of identification for this special scheme shall be the same as for the special scheme as laid down in Section 5 of Chapter 6 of Title XII, where that person is registered for that scheme.’;</p> <p>(b) point (3) is amended as follows:</p> <p>(i) point (c) is replaced by the following:</p> <p>‘(c) in the case of the supply of goods, without dispatch or transport of the goods, or where the dispatch or transport of the goods supplied begins and ends in the same Member State, where those goods are supplied to a taxable person or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1), or to any other non-taxable person, that Member State.’;</p> <p>(ii) the following point is added:</p> <p>‘(d) in the case of the supply of goods in accordance with Articles 36, 37 and 39, where those goods are supplied to a taxable person or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1), or to any other non-taxable person, the Member State in which the supply is deemed to take place.’</p>
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369b	OSS	July 1, 2028	<p>Article 369b</p> <p>Member States shall permit the following taxable persons to use this special scheme:</p> <p>(a) a taxable person carrying out intra-Community distance sales of goods;</p> <p>(b) a taxable person facilitating the supply of goods in accordance with Article 14a(2) where the dispatch or transport of the goods supplied begins and ends in the same Member State;</p> <p>(c) a taxable person not established in the Member State of consumption supplying services to a non-taxable person.</p> <p>This special scheme applies to all those goods or services supplied in the Community by the taxable person concerned.</p>	<p>Article 369b</p> <p>Member States shall permit the following taxable persons, other than those solely carrying out exempt supplies of goods and services that do not give rise to deductibility, to use this special scheme:</p> <p>(a) a taxable person carrying out intra-Community distance sales of goods;</p> <p>(b) a taxable person facilitating the supply of goods in accordance with Article 14a(2) without dispatch or transport or where the dispatch or transport begins and ends in the same Member State.</p> <p>(c) a taxable person not established in the Member State of consumption supplying services to a non-taxable person;</p> <p>(d) a taxable person not established in the Member State in which the goods are subject to VAT, supplying goods in accordance with Articles 36, 37 and 39 to a taxable person or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) or to any other non-taxable person;</p> <p>(e) a taxable person not established in the Member State in which the goods are subject to VAT, supplying goods without dispatch or transport or where the dispatch or transport begins and ends in the same Member State to a taxable person or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) or to any other non-taxable person.</p> <p>(f) a taxable person not established in the Member State to which goods have been transferred under the special scheme set out in section 5 of Chapter 6 of Title XII, where those goods are subject to VAT in accordance Articles 16, 18, 26 or where an adjustment of deduction is required in accordance with Chapter 5 of Title X.</p> <p>This special scheme applies to all those eligible supplies in the Community by the taxable person concerned.’;</p>
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369g	OSS	July 1, 2028	<p>Article 369g</p> <p>1. The VAT return shall show the VAT identification number referred to in Article 369d and, for each Member State of consumption in which VAT is due, the total value exclusive of VAT, the applicable rates of VAT, the total amount per rate of the corresponding VAT and the total VAT due in respect of the following supplies covered by this special scheme carried out during the tax period:</p> <ul style="list-style-type: none"> (a) intra-Community distance sales of goods; (b) supplies of goods in accordance with Article 14a(2) where the dispatch or transport of those goods begins and ends in the same Member State; (c) supplies of services. <p>The VAT return shall also include amendments relating to previous tax periods as provided in paragraph 4 of this Article.</p>	<p>Article 369g is replaced by the following:</p> <p>'Article 369g</p> <p>'1. The VAT return shall show the VAT identification number referred to in Article 369d and, for each Member State of consumption, the total value exclusive of VAT, and where relevant, the applicable rates of VAT, the total amount per rate of the corresponding VAT, and the total VAT due, in respect of the following supplies covered by this special scheme for which the chargeable event has occurred during the tax period:</p> <ul style="list-style-type: none"> (a) intra-Community distance sales of goods; (b) supplies of services; (c) supplies of goods in accordance with Articles 36, 37 and 39, where those goods are supplied to a taxable person or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) or to any other non-taxable person; (d) supplies of goods, including by a taxable person facilitating those supplies in accordance with Article 14a(2), without dispatch or transport, or where the dispatch or transport begins and ends in the same Member State, where those goods are supplied to a taxable person or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) or to any other non-taxable person; (e) supplies of goods and services in accordance with Articles 16, 18 and 26, following a transfer of own goods under the special scheme as set out in Section 5 of Chapter 6 of Title XII. <p>The VAT return shall also include amendments relating to previous tax periods as provided for in paragraph 5 of this Article.</p> <p>2. Where goods are supplied without dispatch or transport or where they are dispatched or transported in or from Member States other than the Member State of identification, the VAT return shall also include the total value exclusive of VAT, and where relevant, the applicable rates of VAT, the total amount per rate of the corresponding VAT, and the total VAT due in respect of the following supplies covered by this special scheme, for each Member State where such goods are dispatched or transported in or from:</p> <ul style="list-style-type: none"> (a) intra-Community distance sales of goods; (b) supplies of goods, including by a taxable person facilitating those supplies in accordance with Article 14a(2), where the dispatch or transport begins and ends in the same Member State, where those goods are supplied to a taxable person or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) or to any other non-taxable person; (c) supplies of goods in accordance with Articles 36, 37 and 39, where those goods are supplied to a taxable person or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) or to any other non-taxable person; (d) Supplies of goods and services in accordance with Articles 16, 18 and 26, following a transfer of own goods under the special scheme as set out in Section 5 of Chapter 6 of Title XII. <p>In relation to the supplies referred to in this paragraph, the VAT return shall also include the individual VAT identification number or the tax reference number allocated by each Member State from which such goods are dispatched or which they are transported in, if available.</p> <p>The VAT return shall include the information referred to in this paragraph broken down by Member State of consumption.</p> <p>3. Where the taxable person supplying services covered by this special scheme has one or more fixed establishments other than that in the Member State of identification, from which the services are supplied, the VAT return shall also include the total value exclusive of VAT and, where relevant, the applicable rates of VAT, the total amount per rate of the corresponding VAT, and the total VAT due for such supplies, for each Member State in which that taxable person has an establishment, together with the individual VAT identification number or the tax reference number of that establishment, broken down by Member State of</p>
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consumption.

4. Where an adjustment of deduction is required to goods that have been transferred in accordance with the special scheme in Section 5 of Chapter 6 of

Title XII, the VAT return shall include the relevant factors that have given rise to the adjustment and the VAT due and, for capital goods, the start date of the adjustment period that commences after the transfer.

5. Where any amendments to the VAT return are required up to the date on which that VAT return is required to be submitted in accordance with Article 369f, such amendments shall be included in that VAT return.

Where any amendments to the VAT return of a previous tax period are required after the date on which the return was required to be submitted in accordance with Article 369f, such amendments shall be included in a VAT return of a subsequent tax period within three years of the date on which the initial return was required to be submitted in accordance with Article 369f. That subsequent VAT return shall identify the relevant Member State of consumption, the tax period and the amount of VAT for which any amendments are required.

6. For the purpose of this Article, the VAT return shall not include exempt supplies of goods and services that do not give rise to deductibility.

369p	IOSS	July 1, 2028	<p>Article 369p</p> <p>1. The information which the taxable person not making use of an intermediary must provide to the Member State of identification before he commences the use of this special scheme shall contain the following details:</p> <ul style="list-style-type: none"> (a) name; (b) postal address; (c) electronic address and websites; (d) VAT identification number or national tax number. <p>2. The information which the intermediary must provide to the Member State of identification before he commences the use of this special scheme on behalf of a taxable person shall contain the following details:</p> <ul style="list-style-type: none"> (a) name; (b) postal address; (c) electronic address; (d) VAT identification number. <p>3. The information which the intermediary must provide to the Member State of identification in respect of each taxable person which he represents before that taxable person commences the use of this special scheme shall contain the following details:</p> <ul style="list-style-type: none"> (a) name; (b) postal address; (c) electronic address and websites; (d) VAT identification number or national tax number; (e) his individual identification number allocated in accordance with Article 369q(2). <p>4. Any taxable person making use of this special scheme or where applicable his intermediary shall notify the Member State of identification of any changes in the information provided.</p>	<p>Article 369p is amended as follows:</p> <ul style="list-style-type: none"> (a) in paragraph 1, the following point is added: '(e) status as taxable person deemed to have received and supplied goods in accordance with Article 14a(1).'; (b) in paragraph 3, the following point is added: '(f) status as taxable person deemed to have received and supplied goods in accordance with Article 14a(1).';
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369t	IOSS	July 1, 2028	<p>Article 369t</p> <p>1. The VAT return shall show the VAT identification number referred to in Article 369q and, for each Member State of consumption in which VAT is due, the total value, exclusive of VAT, of distance sales of goods imported from third territories or third countries for which VAT has become chargeable during the tax period and the total amount per rate of the corresponding VAT. The applicable rates of VAT and the total VAT due must also be indicated on the return.</p> <p>2. Where any amendments to the VAT return are required after its submission, such amendments shall be included in a subsequent return within three years of the date on which the initial return was required to be submitted pursuant to Article 369s. That subsequent VAT return shall identify the relevant Member State of consumption, the tax period and the amount of VAT for which any amendments are required.</p>	<p>Article 369t is replaced by the following:</p> <p>'Article 369t</p> <p>1. The VAT return shall show the VAT identification number referred to in Article 369q and, for each Member State of consumption in which VAT is due, the total value, exclusive of VAT, of distance sales of goods imported from third territories or third countries for which VAT has become chargeable during the tax period and the total amount per rate of the corresponding VAT. The applicable rates of VAT and the total VAT due shall also be indicated on the return, where relevant.</p> <p>2. Where any amendments to the VAT return are required up to the date on which that VAT return is required to be submitted in accordance with Article 369s, such amendments shall be included in that VAT return.</p> <p>Where any amendments to the VAT return of a previous tax period are required after the date on which the VAT return was required to be submitted in accordance with Article 369s, such amendments shall be included in a VAT return of a subsequent tax period within three years of the date on which the initial VAT return was required to be submitted in accordance with Article 369s. That subsequent VAT return shall identify the relevant Member State of consumption, the tax period and the amount of VAT for which any amendments are required.'</p>
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Title XII, Chapter 6, Section 5	Title XII, Chapter 6, Section 5	July 1, 2028	N/A	<p>in Title XII, Chapter 6, the following Section 5 is added:</p> <p>‘Section 5</p> <p>Article 369xa</p> <p>For the purposes of this Section, and without prejudice to other Community provisions, the following definitions shall apply:</p> <p>(1) ‘transfer of own goods’ means the transfer of goods to another Member State in accordance with Article 17(1), and does not include transfers of goods in relation to which there is no full right of deduction in that Member State.</p> <p>(2) ‘Member State of identification’ means the Member State in the territory of which the taxable person has established their business or, if that taxable person has not established their business in the Community, where that taxable person has a fixed establishment.</p> <p>Where a taxable person has not established their business in the Community, but has more than one fixed establishment therein, the Member State of identification shall be the Member State with a fixed establishment where that taxable person indicates that they will make use of this special scheme. The taxable person shall be bound by that decision for the calendar year concerned and the two following calendar years.</p> <p>Where a taxable person has not established their business in the Community and has no fixed establishment therein, the Member State of identification shall be the Member State in which the dispatch or transport of the goods begins. Where there is more than one Member State in which the dispatch or transport of the goods begins, the taxable person shall indicate which of those Member States shall be the Member State of identification. The taxable person shall be bound by that decision for the calendar year concerned and the two following calendar years.</p> <p>However, the Member State of identification for this special scheme shall be the same as for the special scheme as laid down in Title XII, Chapter 6, Section 3, where that person is registered for that scheme.’;</p> <p>Article 369xb</p> <p>Member States shall permit any taxable persons making transfers of own goods to use this special scheme.</p> <p>This special scheme shall apply to all transfers of own goods carried out by a taxable person registered for this special scheme.</p> <p>Article 369xc</p> <p>A taxable person shall inform the Member State of identification when that taxable person commences and ceases their taxable activities covered by this special scheme, or changes those activities in such a way that that taxable person no longer meets the conditions necessary for the use of this special scheme. That taxable person shall communicate that information electronically.</p> <p>Article 369xd</p> <p>A taxable person making use of this special scheme shall, for the taxable transactions carried out under this special scheme, be identified for VAT purposes in the Member State of identification only. For that purpose the Member State shall use the individual VAT identification number already allocated to the taxable person in respect of his or her obligations under the internal system.</p> <p>Article 369xe</p> <p>The Member State of identification shall exclude a taxable person from the special scheme in any of the following cases:</p> <p>(a) if that taxable person notifies the Member State of identification that they no longer carry out transfers of own goods covered by this special scheme;</p> <p>(b) if it may otherwise be assumed that that taxable person’s taxable activities covered by this special scheme have ceased;</p> <p>(c) if that taxable person no longer meets the conditions necessary for the use of this special scheme;</p>
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(d) if that taxable person persistently fails to comply with the rules relating to this special scheme.

Article 369xf

The taxable person making use of this special scheme shall submit by electronic means to the Member State of identification a VAT return for each month, whether or not the transfers of goods covered by this special scheme have been carried out. The VAT return shall be submitted by the end of the month following the end of the tax period covered by the VAT return.

Article 369xg

1. The VAT return shall show the VAT identification number referred to in Article 369xd and, for each Member State to which goods are dispatched or transferred, the total value exclusive of VAT of the transfers covered by this special scheme for which the chargeable event has occurred during the tax period.

The VAT return shall also include amendments relating to previous tax periods as provided for in paragraph 3.

2. Where goods are dispatched or transported from Member States other than the Member State of identification, the VAT return shall also include the total value exclusive of VAT of the transfers covered by this special scheme, for each Member State from which such goods are dispatched or transported.

The VAT return shall also include the individual VAT identification number or the tax reference number allocated by each Member State from which such goods are dispatched or transported, if available. The VAT return shall include the information referred to in this paragraph broken down by Member State to which the goods are dispatched or transported.

3. Where any amendments to the VAT return are required until the date on which that VAT return is required to be submitted in accordance with Article 369xf, such amendments shall be included in that VAT return.

Where any amendments to the VAT return of a previous tax period are required after the date on which the VAT return was required to be submitted in accordance with Article 369xf, such amendments shall be included in a VAT return of a subsequent tax period within three years of the date on which the initial VAT return was required to be submitted in accordance with Article 369xf. That subsequent VAT return shall identify the relevant Member State to and from which the goods are dispatched or transported, the tax period and the taxable amount for which any amendments are required.

Article 369xh

1. The VAT return shall be made out in euro.

Member States which have not adopted the euro may require the VAT return to be made out in their national currency.

If other currencies were used for the supplies, the taxable person making use of this special scheme shall, for the purposes of completing the VAT return, use the applicable exchange rate on the last date of the tax period.

2. The conversion shall be made by applying the exchange rates published by the European Central Bank for that day, or, if there is no publication on that day, on the next day of publication.

Article 369xi

For the purposes of this special scheme, the intra-Community acquisition of goods in the Member State where the goods are dispatched or transported to, is exempt.

Notwithstanding Article 214(1), the intra-Community acquisition of goods referred to in the first paragraph shall not give rise to a registration obligation in accordance with that Article.

For the purpose of Articles 16, 18, 26, 185 to 189 and 192, this exemption referred to in the first paragraph is regarded as the exercise of a full right of deduction of the VAT that would be due if this exemption were not applicable.

Article 369xj

The taxable person making use of this special scheme may not, in respect of their taxable activities covered by this special

scheme, declare in the VAT return of that special scheme the VAT deductible pursuant to Article 168 of this Directive in the Member States to or from which the goods are dispatched or transported.

Notwithstanding Article 1, point (1), of Directive 86/560/EEC, Article 2, point (1), Article 3 and Article 8(1), point (e), of Directive 2008/9/EC, the taxable person in question shall be refunded in accordance with those Directives. Article 2(2) and Article 4(2) of Directive 86/560/EEC shall not apply to refunds relating to goods and services used for the purposes of the transfers of own goods covered by this special scheme.

If the taxable person making use of this special scheme is required to be registered in a Member State for activities not covered by this special scheme, they shall deduct VAT incurred in that Member State in respect of goods or services supplied to them in that Member State in the VAT return to be submitted in accordance with Article 250.

Article 369xk

1. The taxable person making use of this special scheme shall keep records of the transfers of own goods covered by this special scheme. Those records must be sufficiently detailed to enable the tax authorities of the Member States from and to which the goods have been dispatched or transported to verify that the VAT return is correct.
2. The records referred to in paragraph 1 shall be made available electronically on request to the Member State from and to which the goods have been dispatched or transported and to the Member State of identification. Those records shall be kept for a period of 10 years from 31 December of the year during which the transfer of own goods was carried out

Article 3 Amendments to Directive 2006/112/EC with effect from 1 July 2029

243	Call-Off Stock Simplification	July 1, 2029	Article 243 3. Every taxable person who transfers goods under the call-off stock arrangements referred to in Article 17a shall keep a register that permits the tax authorities to verify the correct application of that Article.	in Article 243, paragraph 3 is deleted
262	Call-Off Stock Simplification	July 1, 2029	Article 262 2. In addition to the information referred to in paragraph 1, every taxable person shall submit information about the VAT identification number of the taxable persons for whom goods, dispatched or transported under call-off stock arrangements in accordance with the conditions set out in Article 17a, are intended and about any change in the submitted information.	in Article 262, paragraph 2 is deleted

Article 4 Amendments to Directive 2006/112/EC with effect from 1 July 2030

42	Place of supply of I/C Acquisition of Goods	July 1, 2030	Article 42 The first paragraph of Article 41 shall not apply and VAT shall be deemed to have been applied to the intra-Community acquisition of goods in accordance with Article 40 where the following conditions are met: (b) the person acquiring the goods has satisfied the obligations laid down in Article 265 relating to submission of the recapitulative statement.	in Article 42, point (b) is replaced by the following: '(b) the person acquiring the goods has complied with the obligations laid down in Section 1 of Chapter 6 of Title XI relating to the transmission of data on the intra-Community acquisition of goods.'
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138	Exemptions related to the supply of goods	July 1, 2030	<p>Article 138</p> <p>1a. The exemption provided for in paragraph 1 shall not apply where the supplier has not complied with the obligation provided for in Articles 262 and 263 to submit a recapitulative statement or the recapitulative statement submitted by him does not set out the correct information concerning this supply as required under Article 264, unless the supplier can duly justify his shortcoming to the satisfaction of the competent authorities.</p>	<p>in Article 138, paragraph 1a is replaced by the following:</p> <p>‘1a. The exemption provided for in paragraph 1 of this Article shall not apply where the supplier has not complied with the obligation provided for in Articles 262 and 263 to communicate the data on intra-Community transactions, or that data transmitted does not contain the correct information concerning the supply as required under Article 264, unless the supplier can duly justify any shortcomings to the satisfaction of the competent authorities.’</p>
168	Origin and scope of the right to deduct VAT	July 1, 2030	N/A	<p>in Article 168, the following paragraph is added:</p> <p>‘Where the transaction is subject to the reporting obligations laid down in Article 271a(1), Member States may, according to the conditions they lay down, provide that the customer shall only be entitled to deduct or reclaim the VAT due or paid when he holds an electronic invoice issued according to the requirements laid down in Article 218, paragraph 3.’</p>
217	Invoice: Concept	July 1, 2030	<p>Article 217</p> <p>For the purposes of this Directive, ‘electronic invoice’ means an invoice that contains the information required in this Directive, and which has been issued and received in any electronic format.</p>	<p>Article 217 is replaced by the following:</p> <p>‘Article 217</p> <p>For the purposes of this Directive, ‘electronic invoice’ shall mean an invoice that contains the information required by this Directive, and which, at least in relation to the data included in Articles 262 and 271b, has been issued, transmitted and received in a structured electronic format which allows for its automated and electronic processing</p>
218	Invoice: Concept	July 1, 2030	<p>Article 218</p> <p>For the purposes of this Directive, Member States shall accept documents or messages on paper or in electronic form as invoices if they meet the conditions laid down in this Chapter.</p>	<p>Article 218</p> <p>1. Electronic invoices, documents or messages on paper or in electronic formats other than electronic invoices shall meet the conditions laid down in this chapter to be accepted as invoices.</p> <p>2. For the purposes of this Directive, invoices shall be issued as electronic invoices.</p> <p>However, Member States may accept documents or messages on paper or in electronic formats other than electronic invoices for transactions not subject to the reporting obligations laid down in Title XI, Chapter 6.</p> <p>3. Electronic invoices shall comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council*. Member States may allow the use of other standards for electronic invoices relating to supplies of goods and services within their territory, other than those referred to in Article 262.</p> <p>4. Member States shall take the necessary measures in order to ensure that electronic invoices issued by taxable persons:</p> <ul style="list-style-type: none"> - include the information required by this Directive; - comply with the required technical standards on electronic invoicing referred to in paragraph 3. <p>5. Member States shall allow that the taxable person issuing the invoice or a third party acting in its name and for its account complies with the measures laid down in paragraph 4.</p> <p>Member States may also allow the use of a public portal, insofar as it is available.</p>
222	Issue of invoice	July 1, 2030	<p>Article 222</p> <p>For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of services for which VAT is payable by the customer pursuant to Article 196, an invoice shall be issued no later than on the fifteenth day of the month following that in which the chargeable event occurs.</p> <p>For other supplies of goods or services Member States</p>	<p>in Article 222, the first paragraph is replaced by the following:</p> <p>‘For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of goods or services for which VAT is payable by the customer pursuant to Articles 194, 195, 196 and 197, an invoice shall be issued no later than 10 days following the chargeable event.</p> <p>In case of a payment on account before supplies of goods or services for which VAT is payable by the customer pursuant to Articles 194, 195, 196 and 197 are carried out, an invoice shall be issued no later than 10 days following the receipt of the payment on account.’;</p>

			may impose time limits on taxable persons for the issue of invoices.	
223	Issue of invoice	July 1, 2030	<p>Article 223</p> <p>Member States shall allow taxable persons to issue summary invoices which detail several separate supplies of goods or services provided that VAT on the supplies mentioned in the summary invoice becomes chargeable during the same calendar month.</p> <p>Without prejudice to Article 222, Member States may allow summary invoices to include supplies for which VAT has become chargeable during a period of time longer than one calendar month.</p>	<p>Article 223 is amended as follows:</p> <p>‘Article 223</p> <p>Member States shall allow taxable persons to issue summary invoices which detail several separate supplies of goods or services provided that VAT on the supplies mentioned in the summary invoice becomes chargeable during the same calendar month.</p> <p>For supplies of goods and services referred to in Article 222, summary invoices shall be issued no later than 10 days following the end of the calendar month to which the summary invoice refers.</p> <p>Member States may exclude the possibility to issue summary invoices in certain fraud sensitive sectors. Member States shall inform the VAT Committee of exclusions they have implemented.’</p>
226	Content of an invoice	July 1, 2030	<p>Article 226</p> <p>Without prejudice to the particular provisions laid down in this Directive, only the following details are required for VAT purposes on invoices issued pursuant to Articles 220 and 221:</p> <p>(11a) where the customer is liable for the payment of the VAT, the mention ‘Reverse charge’;</p>	<p>Article 226 is amended as follows:</p> <p>a) point (11a) is replaced by the following:</p> <p>‘(11a) where the customer is liable for the payment of the VAT, the mention ‘Reverse charge’ , and in case of a supply of goods for which the recipient is liable to pay the tax pursuant to Article 197, additionally the mention ‘triangular transaction’;’;</p> <p>b) the following points (16) and (17) are added:</p> <p>‘(16) in the case of a corrective invoice as referred to in Article 219, the sequential number which identifies the corrected invoice, as referred to in point (2);</p> <p>(17) the bank account number(s) or number(s) of virtual account(s) of the supplier or any other identifier(s) which unambiguously identify the account(s) of the supplier, into which the recipients of the invoice can pay that invoice.’</p>
232	Paper and electronic invoice	July 1, 2030	<p>Article 232</p> <p>The use of an electronic invoice shall be subject to acceptance by the recipient.</p>	<p>Article 232 is replaced by the following:</p> <p>‘Article 232</p> <p>The issuance, to a taxable person or a non-taxable legal person, of an electronic invoice which complies with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU shall not be subject to acceptance by the recipient. However, Member States may subject invoices compliant with that standard to acceptance by the recipient for transactions not subject to the reporting obligations laid down in Title XI, Chapter 6, when that Member State has made use of the option in paragraph 2 of Article 218 .</p> <p>The issuance, to a taxable person or a non-taxable legal person, of an electronic invoice which complies with another standard or of invoices in electronic formats other than electronic invoices, shall be subject to acceptance by the recipient. However, Member States which have made use of the option in paragraph 3 of Article 218 may provide that electronic invoices using other standards shall not be subject to acceptance by the recipient established within their territory.</p> <p>Member States which have made use of the option in Article 221, paragraph 1, may subject the issuance of electronic invoices or of invoices in electronic formats other than electronic invoices to the acceptance of the customer.’</p>

233	Paper and electronic invoice	July 1, 2030	<p>Article 233</p> <p>2. Other than by way of the type of business controls described in paragraph 1, the following are examples of technologies that ensure the authenticity of the origin and the integrity of the content of an electronic invoice:</p> <p>(a) an advanced electronic signature within the meaning of point (2) of Article 2 of Directive 1999/93/EC of the European Parliament and of the Council of 13 December 1999 on a Community framework for electronic signatures (1), based on a qualified certificate and created by a secure signature creation device, within the meaning of points (6) and (10) of Article 2 of Directive 1999/93/EC;</p> <p>(b) electronic data interchange (EDI), as defined in Article 2 of Annex 1 to Commission Recommendation 1994/820/EC of 19 October 1994 relating to the legal aspects of electronic data interchange (1), where the agreement relating to the exchange provides for the use of procedures guaranteeing the authenticity of the origin and integrity of the data.</p>	<p>in Article 233 (2), the introductory wording is amended as follows:</p> <p>‘Other than by way of the type of business controls described in paragraph 1, the following are examples of technologies that ensure the authenticity of the origin and the integrity of the content of an electronic invoice or of documents or messages in electronic formats other than electronic invoices.’</p>
235	Paper and electronic invoice	July 1, 2030	<p>Article 235</p> <p>Member States may lay down specific conditions for electronic invoices issued in respect of goods or services supplied in their territory from a country with which no legal instrument exists relating to mutual assistance similar in scope to that provided for in Directive 2010/24/EU and Regulation (EC) No 1798/2003.</p>	<p>Article 235 is replaced by the following:</p> <p>‘Article 235</p> <p>Member States may lay down specific conditions for electronic invoices or documents or messages in electronic formats other than electronic invoices issued in respect of goods or services supplied in their territory from a country with which no legal instrument exists relating to mutual assistance similar in scope to that provided for in Directive 2010/24/EU and Regulation (EC) No 1798/2003.’;</p>
236	Paper and electronic invoice	July 1, 2030	<p>Article 236</p> <p>Where batches containing several electronic invoices are sent or made available to the same recipient, the details common to the individual invoices may be mentioned only once where, for each invoice, all the information is accessible.</p>	<p>Article 236 is replaced by the following:</p> <p>‘Article 236</p> <p>Where batches containing several electronic invoices or documents or messages in electronic formats other than electronic invoices are sent or made available to the same recipient, the details common to the individual invoices may be mentioned only once where, for each invoice, all the information is accessible.’</p>
Title XI, Chapter 6	Digital Reporting Requirements	July 1, 2030	<p>CHAPTER 6</p> <p>Recapitulative statements</p>	<p>in Title XI, the heading of Chapter 6 is replaced by the following:</p> <p>‘CHAPTER 6</p> <p>Digital reporting requirements</p>
Title XI, Chapter 6, Section 1	Digital Reporting Requirements	July 1, 2030	N/A	<p>in Title XI, Chapter 6 the following heading of Section 1 is inserted:</p> <p>‘Section 1</p> <p>Digital reporting requirements for cross-border supplies of goods and services within the Community made between taxable persons</p>

262	Recapitulative statements	July 1, 2030	<p>Article 262</p> <p>1. Every taxable person identified for VAT purposes shall submit a recapitulative statement of the following:</p> <p>(a) the acquirers identified for VAT purposes to whom he has supplied goods in accordance with the conditions specified in Article 138(1) and point (c) of Article 138(2);</p> <p>(b) the persons identified for VAT purposes to whom he has supplied goods which were supplied to him by way of intra-Community acquisition of goods referred to in Article 42;</p> <p>(c) the taxable persons, and the non-taxable legal persons identified for VAT purposes, to whom he has supplied services other than services that are exempted from VAT in the Member State where the transaction is taxable and for which the recipient is liable to pay the tax pursuant to Article 196.</p> <p>2. In addition to the information referred to in paragraph 1, every taxable person shall submit information about the VAT identification number of the taxable persons for whom goods, dispatched or transported under call-off stock arrangements in accordance with the conditions set out in Article 17a, are intended and about any change in the submitted information.</p>	<p>Article 262 is replaced by the following:</p> <p>1. Every taxable person identified for VAT purposes shall submit the data referred to in Article 264 on the following:</p> <p>(a) supplies and transfers of goods carried out in accordance with Article 138(1) and point (c) of Article 138(2);</p> <p>(b) intra-Community acquisitions of goods, carried out in accordance with Article 20 and transactions treated as such pursuant to Article 21 or 22;</p> <p>(c) supplies of goods and services, other than goods or services that are exempted from VAT in the Member State where the transaction is taxable, for which the recipient is liable to pay the tax pursuant to Articles 194 insofar the customer is identified for VAT purposes, 195, 196 and 197; and</p> <p>(d) the acquisition of goods and services, other than goods or services that are exempted from VAT in the Member State where the transaction is taxable, for which that person is liable to pay the tax pursuant to Article 194 insofar the customer is identified for VAT purposes, 195, 196, 197 or 204.</p> <p>Member States may provide that taxable persons identified for VAT purposes shall not submit the data referred to in Article 264 on the transactions referred to in points (b) and (d) of the first subparagraph. Member States taking up this option shall notify the Commission, which shall inform the other Member States of the following:</p> <p>(a) the adoption of this measure, before it enters into force;</p> <p>(b) the date on which this measure is no longer applied, before that date.</p> <p>2. The information referred to in paragraph 1 shall be submitted to the Member State which issued to the taxable person the VAT identification number used by it for the transaction to which the information refers.</p> <p>3. By way of derogation from points (a) and (b) of paragraph 1, taxable persons registered under the special scheme laid down in Section 5, Chapter 6 of Title XII shall not submit information on transfers of own goods and on the transactions treated as intra-Community acquisitions pursuant to Article 21 or 22 relating to the same goods.</p>
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263	Recapitulative statements	July 1, 2030	<p>Article 263</p> <p>1. The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.</p> <p>1a. However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 265(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50 000 or its equivalent in national currency.</p> <p>The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.</p> <p>1b. Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100 000 or its equivalent in national currency.</p> <p>1c. In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter. Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.</p> <p>2. Member States shall allow, and may require, the recapitulative statement referred to in paragraph 1 to be submitted by electronic file transfer, in accordance with conditions which they lay down.</p>	<p>Article 263 is replaced by the following:</p> <p>‘Article 263</p> <p>1. The data referred to in Article 262(1) shall be transmitted for each individual transaction, by the taxable persons obliged to issue an invoice relating to the transactions referred to in points (a) and (c) Article 262(1), at the time when the invoice is issued or should have been issued. Where the invoice is issued by the acquirer of the goods or the recipient of the services on behalf of the taxable person obliged to issue an invoice, the data referred to in Article 262(1) shall be transmitted for each individual transaction no later than 5 days after the invoice is issued or should have been issued.</p> <p>2. The data referred to in Article 262(1) shall be transmitted for each individual transaction, by the taxable persons to which an invoice relating to transactions referred to in points (b) and (d) of Article 262(1) has to be issued, no later than 5 days after the invoice is received. Member States may provide for the transmission of data on these transactions where the person to which the invoice has to be issued has not received the invoice in time.</p> <p>3. The data referred to in paragraphs 1 and 2 shall be transmitted by the taxable person or by a third party on that taxable person’s behalf. Member States shall provide for the electronic means for submitting such data. Member States shall allow for the transmission of these data which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council.</p> <p>4. The common electronic message for providing the data referred to in paragraphs 1 and 2 shall be determined in accordance with the procedure provided for in Article 58(2) of Regulation (EU) No 904/2010.’</p>
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264	Recapitulative statements	July 1, 2030	<p>Article 264</p> <p>1. The recapitulative statement shall set out the following information:</p> <p>(a) the VAT identification number of the taxable person in the Member State in which the recapitulative statement must be submitted and under which he has carried out the supply of goods in accordance with the conditions specified in Article 138(1) and under which he effected taxable supplies of services in accordance with the conditions laid down in Article 44;</p> <p>(b) the VAT identification number of the person acquiring the goods or receiving the services in a Member State other than that in which the recapitulative statement must be submitted and under which the goods or services were supplied to him;</p> <p>(c) the VAT identification number of the taxable person in the Member State in which the recapitulative statement must be submitted and under which he has carried out a transfer to another Member State, as referred to in Article 138(2)(c), and the number by means of which he is identified in the Member State in which the dispatch or transport ended;</p> <p>(d) for each person who acquired goods or received services, the total value of the supplies of goods and the total value of the supplies of services carried out by the taxable person;</p> <p>(e) in respect of supplies of goods consisting in transfers to another Member State, as referred to in Article 138(2)(c), the total value of the supplies, determined in accordance with Article 76;</p> <p>(f) the amounts of adjustments made pursuant to Article 90.</p> <p>2. The value referred to in paragraph 1(d) shall be declared for the period of submission established in accordance with Article 263(1) to (1c) during which VAT became chargeable.</p> <p>The amounts referred to in paragraph 1(f) shall be declared for the period of submission established in accordance with Article 263(1) to (1c) during which the person acquiring the goods was notified of the adjustment.</p>	<p>Article 264 is replaced by the following:</p> <p>'Article 264</p> <p>The data transmitted in accordance with Article 263 shall contain all of the following:</p> <p>(a) in respect of supplies of goods carried out in accordance with Article 138(1) and supplies of goods and services, other than goods or services that are exempted from VAT in the Member State where the transaction is taxable, for which the recipient is liable to pay the tax pursuant to Articles 194, 195, 196 and 197, the information referred to in Article 226, points (1) to (4), (6), (7), (8), (11), (16), (17), and (11a) if the case;</p> <p>(b) in respect of transfers carried out in accordance with Article 138(2), point (c), the information referred to in Article 226, points (1) to (4), (6), (7), (8), (11) and (16);</p> <p>(c) in respect of intra-Community acquisitions of goods carried out in accordance with Article 20 and transactions treated as such pursuant to Article 22, the information referred to in Article 226, points (1) to (4), (6), (7), (8), (9), (10), (11), (16) and (17);</p> <p>(d) in respect of transactions treated as intra-Community acquisitions of goods pursuant to Article 21, the information referred to in Article 226, points (1) to (4), (6), (7), (8), (9), (10), (11) and (16);</p> <p>(e) in respect of the acquisition of goods and services, other than goods or services that are exempted from VAT in the Member State where the transaction is taxable, for which the recipient is liable to pay the tax pursuant to Articles 194, 195, 196, 197 or 204, the information referred to in Article 226, points (1) to (4), (6), (7), (8), (9), (10), (16), (17), and (15) if the case.'</p>
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265	Digital Reporting Requirements	July 1, 2030	<p>Article 265</p> <p>1. In the case of intra-Community acquisitions of goods, as referred to in Article 42, the taxable person identified for VAT purposes in the Member State which issued him with the VAT identification number under which he made such acquisitions shall set the following information out clearly on the recapitulative statement:</p> <p>(a) his VAT identification number in that Member State and under which he made the acquisition and subsequent supply of goods;</p> <p>(b) the VAT identification number, in the Member State in which dispatch or transport of the goods ended, of the person to whom the subsequent supply was made by the taxable person;</p> <p>(c) for each person to whom the subsequent supply was made, the total value, exclusive of VAT, of the supplies made by the taxable person in the Member State in which dispatch or transport of the goods ended.</p> <p>2. The value referred to in paragraph 1(c) shall be declared for the period of submission established in accordance with Article 263(1) to (1b) during which VAT became chargeable.</p>	Article 265 is deleted
266	Digital Reporting Requirements	July 1, 2030	<p>Article 266</p> <p>By way of derogation from Articles 264 and 265, Member States may provide that additional information is to be given in recapitulative statements.</p>	Article 266 is deleted;
267	Digital Reporting Requirements	July 1, 2030	<p>Article 267</p> <p>Member States shall take the measures necessary to ensure that those persons who, in accordance with Articles 194 and 204, are regarded as liable for payment of VAT, in the stead of a taxable person who is not established in their territory, comply with the obligation to submit a recapitulative statement as provided for in this Chapter.</p>	Article 267 is deleted;

268	Digital Reporting Requirements	July 1, 2030	<p>Article 268</p> <p>Member States may require that taxable persons who, in their territory, make intra-Community acquisitions of goods, or transactions treated as such, pursuant to Articles 21 or 22, submit statements giving details of such acquisitions, provided, however, that such statements are not required in respect of a period of less than one month.</p>	Article 268 is deleted
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269, 270, 271	Digital Reporting Requirements	July 1, 2030	<p>Article 269</p> <p>Acting unanimously on a proposal from the Commission, the Council may authorise any Member State to introduce the special measures provided for in Articles 270 and 271 to simplify the obligation, laid down in this Chapter, to submit a recapitulative statement. Such measures may not jeopardise the proper monitoring of intra-Community transactions.</p> <p>Article 270</p> <p>By virtue of the authorisation referred to in Article 269, Member States may permit taxable persons to submit annual recapitulative statements indicating the VAT identification numbers, in another Member State, of the persons to whom those taxable persons have supplied goods in accordance with the conditions specified in Article 138(1) and (2)(c), where the taxable persons meet the following three conditions:</p> <p>(a) the total annual value, exclusive of VAT, of their supplies of goods and services does not exceed by more than EUR 35 000 , or the equivalent in national currency, the amount of the annual turnover which is used as a reference for application of the exemption for small enterprises provided for in Articles 282 to 292;</p> <p>(b) the total annual value, exclusive of VAT, of supplies of goods carried out by them in accordance with the conditions specified in Article 138 does not exceed EUR 15 000 or the equivalent in national currency;</p> <p>(c) none of the supplies of goods carried out by them in accordance with the conditions specified in Article 138 is a supply of new means of transport.</p> <p>Article 271</p> <p>By virtue of the authorisation referred to in Article 269, Member States which set at over three months the tax period in respect of which taxable persons must submit the VAT return provided for in Article 250 may permit such persons to submit recapitulative statements in respect of the same period where those taxable persons meet the following three conditions:</p> <p>(a) the total annual value, exclusive of VAT, of their supplies of goods and services does not exceed EUR 200 000 or the equivalent in national currency;</p> <p>(b) the total annual value, exclusive of VAT, of supplies of goods carried out by them in accordance with the conditions specified in Article 138 does not exceed EUR</p>	Articles 269, 270 and 271 are deleted;
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			<p>15 000 or the equivalent in national currency; (c) none of the supplies of goods carried out by them in accordance with the conditions specified in Article 138 is a supply of new means of transport.</p>	
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Title XI, Chapter 6	Digital Reporting Requirements	July 1, 2030	N/A	<p>in Title XI, Chapter 6, the following Section 2 is inserted:</p> <p>'Section 2 Digital reporting requirements for supplies of goods and services for consideration made between taxable persons within the territory of a Member State</p> <p>Article 271a</p> <p>1. Member States may require that taxable persons established or identified for VAT purposes in their territory send electronically to their tax authorities data on the supplies of goods and services, other than those referred to in Article 262, made within their territory to themselves or to other taxable persons.</p> <p>2. Member States may require that taxable persons established or identified for VAT purposes in their territory send electronically to their tax authorities data on the supplies of goods and services, other than those referred to in Article 262, made within their territory to them by themselves or by other taxable persons.</p> <p>Article 271b</p> <p>1. Where a Member State requires to send the data pursuant to Article 271a(1), the taxable person obliged to issue the invoice, or a third party on behalf of that taxable person, shall transmit that data on each individual transaction at the time when the invoice is issued or should have been issued. Where the invoice is issued by the acquirer of the goods or the recipient of the services on behalf of the taxable person obliged to issue an invoice, the data referred to in Article 271a(1) shall be transmitted for each individual transaction no later than 5 days after the invoice is issued or should have been issued.</p> <p>2. Where a Member State requires to send the data pursuant to Article 271a(2), the taxable person to which an invoice was issued, or a third party on behalf of that taxable person, shall transmit that data on each individual transaction by no later than 5 days after the invoice is received. Member States may provide for the transmission of data on these transactions where the person to which the invoice has to be issued has not received the invoice in due time.</p> <p>3. Member States shall allow for the transmission of data from electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU. Member States may allow for the transmission of the data from electronic invoices using other data formats than the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU as long as the other data formats ensure interoperability with such European standard on electronic invoicing.</p> <p>4. Member States requiring the transmission of the data pursuant to Article 271a may limit the scope of such obligation to certain categories of taxable persons, or certain types of transactions. They shall also determine the data that needs to be transmitted.</p> <p>Article 271c</p> <p>By 31 March 2033 at the latest the Commission shall, based on the information provided by Member States, present to the Council an interim evaluation report on the functioning of the electronic invoicing set out in Chapter 3 and of the intra-EU and domestic digital reporting requirements set out in this Chapter. In that report, the Commission shall:</p> <ul style="list-style-type: none"> - assess the effects of the measures on the effectiveness of the VAT collection and the reduction of the VAT gap, on the number of controls carried out by the tax administration as well as on the reduction of the administrative burden and on cost savings for taxable persons; - assess the effects of the option offered to Member States in Article 262(1), second subparagraph, on VAT fraud in other Member States and on the functioning of the central VIES; - assess the technical issues derived from the implementation of the measures such as errors, delays and omissions related to the transmission of the invoices and the data; - take stock of the measures and services put in place by Member States and made available to taxpayers to alleviate their
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administrative burden;

- take stock of possible new technological developments in the areas of electronic invoicing and digital reporting;
- assess accordingly the need for further measures and, if deemed necessary, make an appropriate legislative proposal for such measures.

273	Miscellaneous provisions	July 1, 2030	<p>Article 273</p> <p>Member States may impose other obligations which they deem necessary to ensure the correct collection of VAT and to prevent evasion, subject to the requirement of equal treatment as between domestic transactions and transactions carried out between Member States by taxable persons and provided that such obligations do not, in trade between Member States, give rise to formalities connected with the crossing of frontiers.</p> <p>The option under the first paragraph may not be relied upon in order to impose additional invoicing obligations over and above those laid down in Chapter 3.</p>	<p>Article 273 is replaced by the following:</p> <p>‘Article 273</p> <p>Member States may impose other obligations which they deem necessary to ensure the correct collection of VAT and to prevent evasion, subject to the requirement of equal treatment as between domestic transactions and transactions carried out between Member States by taxable persons and provided that such obligations do not, in trade between Member States, give rise to formalities connected with the crossing of borders.</p> <p>The option under the first paragraph may not be relied upon in order to impose additional invoicing obligations over and above those laid down in Chapter 3, nor to implement new additional general transaction-based reporting obligations for supplies or acquisitions of goods and services between taxable persons identified for VAT purposes within the Union over and above those laid down in Title XI, Chapter 6.</p> <p>Nevertheless, Member States may require taxable persons to store data on their transactions for purposes of reporting those data as required for preparing a VAT return or for auditing purposes. Member States which, on 1 January 2024, had a general transaction-based reporting obligation for supplies of goods and services other than those referred to in Article 262, may maintain those reporting obligations until they implement a digital and real-time reporting system of supplies of goods and services which complies with the requirements laid down in Title XI, Chapter 6, Section 2.</p> <p>Member States which, on 1 January 2024, had a general transaction-based reporting obligation for acquisitions of goods and services other than those referred to in Article 262, may maintain those reporting obligations until they implement a digital and real-time reporting system of acquisitions of goods and services which complies with the requirements laid down in Title XI, Chapter 6, Section 2. Member States may maintain the requirement for taxable persons to store data on their transactions for purposes of reporting those data as required for preparing a VAT return or for auditing purposes.</p> <p>Member States may impose reporting obligations for transactions other than those covered by the reporting obligations laid down in Title XI, Chapter 6.’</p>
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Article 5 Transposition

0. Member States may apply the laws, regulations and administrative provisions regarding Article 0, paragraphs (1) and (2), of this Directive from [OJ: please insert the date of entry into force of this Directive]. They shall immediately inform the Commission thereof.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

1. Member States shall adopt and publish, by 31 December 2026, the laws, regulations and administrative provisions necessary to comply with Article 1 of this Directive. They shall immediately inform the Commission thereof.

They shall apply those provisions from 1 January 2027.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2. Member States shall adopt and publish, by 30 June 2028, the laws, regulations and administrative provisions necessary to comply with Article 2 of this Directive.

They shall apply those provisions from 1 July 2028.

By way of derogation from the second subparagraph, Member States shall apply the provisions necessary to comply with Article 2, point (3), of this Directive at the earliest from 1 July 2028 and at the latest from 1 January 2030.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

3. Member States shall adopt and publish, by 30 June 2029, the laws, regulations and administrative provisions necessary to comply with Article 3 of this Directive.

They shall apply those provisions from 1 July 2029.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

4. Member States shall adopt and publish, by 30 June 2030, the laws, regulations and administrative provisions necessary to comply with Article 4 of this Directive.

They shall apply these provisions from 1 July 2030.

However, Member States having a domestic digital real-time transaction-based reporting obligation in place on 1 January 2024 or having been granted an authorisation on the basis of Article 395 before 1 January 2024 allowing them to put such an obligation in place, or where such authorisation was not necessary, having adopted national legislation before 1 January 2024 providing for the introduction of such a domestic digital real-time transaction-based reporting obligation, shall apply the provisions in Article 4(3) related to Article 218 and Article 4(17) related to Articles 271a and 271b by January 2035, in so far as domestic electronic invoicing and reporting are concerned. Where the assessment referred to in Article 271c reveals the existence of shortcomings, the Commission shall assess the need for further measures and shall, if necessary, make an appropriate proposal with a view to postponing this deadline until those shortcomings are addressed.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

5. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

6 Entry into force This Directive shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.

Article 7 Addressees This Directive is addressed to the Member States.

Done at Brussels,

For the Council

The President