



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
**Value Added Tax Policy**

**Group on the Future of VAT  
48<sup>th</sup> meeting – 28 March 2025**

**taxud.c.1(2025)3885344**

Brussels, 07 April 2025

## **GROUP ON THE FUTURE OF VAT**

**GFV No 145 – REV 1**

**Single VAT Registration - Follow-up**

**DISCLAIMER:** This working document has been prepared by the Commission services and cannot be understood as representing the European Commission's position and does not bind the Commission in any way. Neither the European Commission nor any person acting on its behalf may be held responsible for the use, which may be made of the information contained therein.

## **1. INTRODUCTION**

On 5 November 2024, the Council reached an agreement on the VAT in the Digital Age (ViDA) package<sup>1</sup> which has now been formally accepted on 11 March 2025, following the green light of the European Parliament that was reconsulted for its opinion on the modified text<sup>2</sup>.

The ViDA package has three different parts: i) Digital Reporting Requirements (DRR) and electronic invoicing, ii) Platform Economy and iii) Single VAT Registration (SVR).

This working document aims at providing an implementation plan for the SVR elements of the ViDA package. The document also provides an overview of the entry into force dates, the impacts for the implementation of these SVR elements and the need for revision of the implementing acts, explanatory notes and guides.

## **2. IMPLEMENTATION**

### **2.1 VAT**

#### *2.1.1. Adoption of a new Commission Implementing Regulation to secure the IOSS*

In order to better secure the IOSS against certain forms of tax evasion or avoidance, new provisions are required. In this context, the new Article 143, paragraph 1a of the VAT Directive stipulates that (...) *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 (...).*

In this context, the Commission services undertook, as from March 2024, preliminary study work for protecting the use of the IOSS VAT identification numbers via a unique transaction ID (per transaction) in combination with either a verification process on the basis of verifiable credentials accompanying the parcel or with the use of real time reporting of those IDs to the authorities. This was followed by a workshop in Helsinki in June 2024.

Subsequently, a Fiscalis Project Group (FPG053) was set up to study, assess, develop and test (a) comprehensive solution(s) to secure the IOSS.

---

<sup>1</sup> [VAT in the Digital Age \(ViDA\) - European Commission](#)

<sup>2</sup> [Parliament green lights update of VAT rules to make them fit for digital times | News | European Parliament](#)

Below, a timeline is provided of past, ongoing and planned work in this field.

<b>Securing the IOSS</b>	
Q2 2024	Helsinki workshop
Q4 2024	Setting up FPG053
Q1 2025	FPG053 to assess the options and prepare a pilot
Q2 2025	Development of a pilot
Q3 2025 – Q3 2026	Running of a pilot by Commission
Q3 2026	Presentation of the draft Commission Regulation to the SCAC
Q3 2026	Vote in SCAC
Q4 2026	Commission adoption
Q4 2026	Consultation of the European Data Protection Supervisor (EDPS)
2027	Implementation (including functional specifications, technical specifications, development and testing)
1/3/2028	Entry into application

#### *2.1.2. Amendments to Commission Implementing Regulation (EU) 194/2020<sup>3</sup>*

This Regulation has to be amended for the implementation of:

- (1) SVR improvements: this includes the improvements linked to an update of the OSS and IOSS legislation, as included in the ViDA package, but also a set of improvements to the processes suggested by Member States that do not have a legislative impact on the VAT Directive or the Council Regulations.
- (2) New SVR provisions: updates of articles and annexes of implementing regulations for the extension of the Union OSS, for the implementation of the transfer of own goods scheme (TOOG) as well as for the end of the call-off stock arrangements.

A list of all the SVR improvements and provisions is included in the list set out further down below. For the timeline, immediately hereunder, they are divided into two parts, depending on the dates of their entry into application; either 1 January 2027 or 1 July 2028.

<b>SVR improvements as from 1/1/2027</b>	
Q2 2024	Consultation of Member States and business in the Group on the Future of VAT (GFV) and VAT Expert Group (VEG) Helsinki workshop
Q4 2025	Presentation of the draft Commission Implementing Regulation to the Standard Committee for Administrative Cooperation (SCAC)
Q1 2026	Vote in SCAC
Q1 2026	Commission adoption
2026	Implementation (including functional specifications, technical specifications, development and testing) Review of explanatory notes/ OSS guidelines/ OSS portal
1/1/2027	Entry into application

---

<sup>3</sup> Commission Implementing Regulation (EU) 2020/194 of 12 February 2020 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 as regards the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods (OJ L 040 13.2.2020, p. 114)

In the meantime, FPG046 was created to analyse and address the issues that Member States are facing in relation to the OSS payment and recovery processes. In this context, the need for a revision of all the OSS processes (registration, declaration and payment) was established. Possible short- and medium-term solutions will be implemented within the framework of the implementation of the following SVR part. As can be seen from the tables, it is the intention to only propose changes to the Commission Implementing Regulation once.

<b>SVR improvements and new SVR provisions as from 1/7/2028</b>	
Q4 2024 - Q2 2025	FPG046 - consultation of Member States on OSS improvements of processes
Q4 2025	Presentation of the draft Commission Implementing Regulation to the SCAC
Q1 2026	Vote in SCAC
Q1 2026	Commission adoption
Q4 2026 - Q2 2028	Implementation (including functional specifications, technical specifications, development and testing) Review of explanatory notes/ OSS guidelines/ OSS portal
1/7/2028	Entry into application

## **2.2 Customs**

The improvements to the IOSS process introduce three new obligations upon the Member States' customs authorities:

- (1) Secure the use of the IOSS (see above)
- (2) Update the IOSS monthly listing in order to have statistics per Member State of consumption.
- (3) Provide customs access to more IOSS related data in order to verify at importation whether the VAT exemption was correctly applied by the IOSS holder

<b>Update IOSS monthly listing – point (2) above</b>	
Q4 2024	Business Analysis – update of IOSS monthly listing
Q1 2025	Update of the Customs Surveillance system
Q2 2025	Inform Member States (GFV, SCAC-EG, CEG-GEN)
Q2 2025	Entry into application

<b>Access to more IOSS related data – point (3) above (1/7/2028)</b>	
Q3 2025	Update of the IOSS- distributed registry (DR)
Q1 2026	Update of the IOSS-DR – Technological upgrade
2026-2027	Implementation - Update of local node (including update of functional specifications, technical specifications, development and testing)
Q1 2028	Inform Member States (GFV, SCAC-EG, CEG-GEN)
1/7/2028	Entry into application

### **3. OVERVIEW**

The following tables aim to define the impacts for the implementation of these SVR elements and the need for revision of the implementing acts, explanatory notes and guides.

#### **3.1. Improvements to the current VAT e-commerce rules**

Legislative clarifications

<b>Topics</b>	<b>Articles</b>	<b>Entry into force</b>	<b>IT Impact</b>	<b>Amendment to the Commission Implementing Regulation (CIR) n°2020/194<sup>4</sup></b>	<b>Update of Explanatory Notes/Guidelines</b>
<b>Inclusion of supplies to the group of 4 in the deemed supplier provision</b> Clarify the already existing situation that supplies to the group of 4, below the Intra-Community acquisitions (ICA) threshold and having not opted for taxation of their ICA, are included in the deemed supplier provision	<b>VAT Directive<sup>5</sup>:</b> - Article 14a (2)	01/01/2027	No IT impact – only clarification in the functional specifications	No	Explanatory Notes and OSS Guidelines

---

<sup>4</sup> Commission Implementing Regulation (EU) 2020/194 of 12 February 2020 laying down detailed rules for the application of Council Regulation (EU) N) 904/2010 as regards the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods (OJ L 040 13.2.2020, p. 114)

<sup>5</sup> Council Directive amending Directive 2006/112/EC as regards VAT rules for the digital age ([Taxation: Council adopts VAT in the digital age package - Consilium](#))

**taxud.c.1(2025)3885344 – Group on the Future of VAT**  
**GFV No 145**

Topics	Articles	Entry into force	IT Impact	Amendment to the Commission Implementing Regulation (CIR) n°2020/194 <sup>6</sup>	Update of Explanatory Notes/Guidelines
<b>EUR 10 000 threshold under which the place of supply of intra-Community distance sales of goods and TBE services (telecommunications, broadcasting and electronic services) remains in the Member State of establishment of the supplier</b> <ul style="list-style-type: none"> <li>- Ensure that only intra-Community distance sales of goods that are supplied from the Member State where the taxable person is established, are included in the calculation of the EUR 10 000 threshold</li> <li>- Registration in the OSS means an option for the place of supply to be determined in accordance with Article 33 (Member State of final destination)</li> </ul>	<b>VAT Directive:</b> - Article 59c	01/01/2027	No IT impact – only clarification in the functional specifications	No	Explanatory Notes and OSS Guidelines
<b>Clarify the timing of the chargeable event for supplies under the Union and the non-Union scheme</b> Avoid differences in the application of the rules among the Member States	<b>VAT Directive:</b> - Article 66 - Article 167a - Article 226 point 7a	01/01/2027	No IT impact- only clarification in the functional specifications	No	Explanatory Notes and OSS Guidelines

<sup>6</sup> Commission Implementing Regulation (EU) 2020/194 of 12 February 2020 laying down detailed rules for the application of Council Regulation (EU) N) 904/2010 as regards the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods (OJ L 040 13.2.2020, p. 114)

**taxud.c.1(2025)3885344 – Group on the Future of VAT**  
**GFV No 145**

[illegible]

<sup>7</sup> Commission Implementing Regulation (EU) 2020/194 of 12 February 2020 laying down detailed rules for the application of Council Regulation (EU) N) 904/2010 as regards the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods (OJ L 040 13.2.2020, p. 114)

<sup>8</sup> Thirteenth Council Directive 86/560/EEC of 17 November 1986 on the harmonization of the laws of the Member States relating to turnover taxes - Arrangements for the refund of value added tax to taxable persons not established in Community territory (OJ L 326 of 21.11.1986, p. 40).

**taxud.c.1(2025)3885344 – Group on the Future of VAT**  
**GFV No 145**

Improvement to the processes

Topics	Articles	Entry into force	IT Impact	Amendment to the CIR n°2020/194	Update of Explanatory Notes/ Guidelines
<b>Improvement to the correction mechanism</b> (1) Allow amendments of a VAT return up to the end of the submission period (allow a new version of the VAT return, internal versioning just for the MSID)  (2) Allow correction only for previous tax periods	<b>VAT Directive:</b> - Article 365 (non-Union scheme) - Article 369g(5) (Union Scheme) - Article 369t(2) (Import scheme) - Article 369xg (TOOG scheme)  <b>Council Implementing Regulation<sup>9</sup>:</b> - Article 61  <b>Regulation 904<sup>10</sup>:</b> - Article 47d(2)	01/07/2028	<b>OSS- Non-Union, Union, Import, TOOG schemes</b> - Member States to update OSS national portal: ○ to allow for these amendments up to the end of the submission period (versioning in the MSID) ▪ If payment already done? Reimbursement by the MSID (//current process of overpayment) ○ Corrections only for previous tax periods - TES (Trans European System): ○ MSID obliged to make VAT return available for automatic request only at the end of the submission period. ⇒ MSCON not able to make request before the end of the declaration period ⇒ If automatic request before the end of the submission period => empty reply by the MSID	No	OSS Guidelines

<sup>9</sup> Council Implementing Regulation amending Implementing Regulation (EU) n° 282/2011 as regards information requirements for certain VAT schemes ([Taxation: Council adopts VAT in the digital age package - Consilium](#)).

<sup>10</sup> Council Regulation amending Regulation (EU) N° 904/2010 as regards the VAT administrative cooperation arrangements needed for the digital age ([Taxation: Council adopts VAT in the digital age package - Consilium](#)).



**taxud.c.1(2025)3885344 – Group on the Future of VAT**  
**GFV No 145**

Topics	Articles	Entry into force	IT Impact	Amendment to the CIR n°2020/194	Update of Explanatory Notes/ Guidelines
<b>Update of the data to be provided at the time of registration for the non-Union and import schemes</b> <ul style="list-style-type: none"> <li>⇒ Make the provision of a website not mandatory</li> <li>⇒ For the import scheme only, Status of electronic interface acting as deemed supplier for registration</li> </ul>	<b>VAT Directive:</b> <ul style="list-style-type: none"> <li>- Article 361(1), point (c) (non-union scheme)</li> <li>- Article 369p (import scheme)</li> </ul>	01/01/2027  01/01/2027	<b>OSS – Non-Union and Import schemes</b> <ul style="list-style-type: none"> <li>- Member States to make the provision of a website not mandatory</li> <li>- Member States to add the status of electronic interface acting as deemed supplier in the data to be provided for registration in the import scheme</li> </ul>	<b>Annex I - Column B and D</b>	<b>OSS Guidelines</b>

**taxud.c.1(2025)3885344 – Group on the Future of VAT**  
**GFV No 145**

Improvements for control purposes

Topics	Articles	Entry into force	(IT) Impact	Amendment to CIR	Update of Explanatory Notes/Guidelines
<b>IOSS additional information to be provided prior to importation</b> Include in the proposal the intention to enforce the exchange of info between the traders/marketplaces and the customs authorities to better secure the VAT exemption upon importation when IOSS is used.	<b>VAT Directive:</b> - Article 143 new par. 1a	From the entry into force of the Directive	<b>Business and IT analysis</b> - Separate workshop with Member States and stakeholders Fiscalis Project Group (FPG053) on securing the IOSS ongoing	Via a specific implementing regulation. Work can start from the entry into force of the Directive	Explanatory Notes + OSS Guidelines + Guidance for Member States and trade concerning the importation and exportation of low value consignments
<b>List of underlying suppliers</b> Add to the records to be kept by marketplaces acting as deemed supplier the name and address of underlying suppliers	<b>Council Implementing Regulation:</b> Article 63c(1)m and (2)n	01/07/2028	<b>OSS – Union and import schemes</b> <u>Records keeping obligation:</u> COM to review the SAF OSS to include name and address of underlying suppliers	CIR n° 2020/194 Annex IV	Guidelines and recommendations for coordinating administrative cooperation in relation to auditing OSS transactions

**taxud.c.1(2025)3885344 – Group on the Future of VAT**  
**GFV No 145**

Topics	Articles	Entry into force	(IT) Impact	Amendment to CIR	Update of Explanatory Notes/Guidelines
<b>Include in the IOSS monthly listing the Member States of final destination of the goods (MSCON) and its reporting by MSCON</b> Allow the tax authorities to request in Surveillance the IOSS monthly listings (total value of the IOSS imported goods per month per IOSS VAT identification) per Member State of Consumption	<b>Regulation 904</b> - Article 17(1)(e)	From the entry into force of the Regulation	<b>Surveillance</b> <ul style="list-style-type: none"> <li>- COM to update the IOSS monthly listing to include MS of final destination : ongoing</li> <li>- COM to allow for requests per MS of consumption</li> </ul>	CIR n°79/2012: No	Guidelines and recommendations for coordinating administrative cooperation in relation to auditing OSS transactions
<b>Access to IOSS registration data for customs authorities</b> Customs authorities have currently restricted access to the IOSS identification numbers only Extend access to customs authorities to other IOSS registration data (name, postal and electronic address ....)	<b>Regulation 904</b> - Article 47h	01/07/2028	<b>IOSS – Distributive Registry (DR): Central database</b> <ul style="list-style-type: none"> <li>- COM to update the Central database in order to allow for the inclusion of the new elements in the registry</li> <li>- Member States (tax authorities) to send to the registry the IOSS identification number + name, address and website of the IOSS holders</li> </ul> <b>IOSS – Distributive Registry (DR): Local database</b> <ul style="list-style-type: none"> <li>- Member States (customs authorities) to update the local database in order to receive these new elements</li> </ul>	No	Guidance for Member States and Trade concerning the importation and exportation of low value consignments

**taxud.c.1(2025)3885344 – Group on the Future of VAT**  
**GFV No 145**

Topics	Articles	Entry into force	(IT) Impact	Amendment to CIR	Update of Explanatory Notes/Guidelines
<b>Extend the Standard Audit File (SAF- OSS) for records related to Article 242a of the VAT Directive + process of requests parallel to request for OSS records</b> <ul style="list-style-type: none"> <li>- Current Article 242a of VAT Directive relates to the records of supplies facilitated by platforms not acting as deemed supplier.</li> <li>- New Article 47m of Regulation 904 mirrors Article 47i for the request of these records.</li> </ul>	<b>Regulation 904:</b> <ul style="list-style-type: none"> <li>- Article 47m</li> <li>- Article 47n</li> </ul>	01/07/2028	<b>Standard Audit File (SAF)- OSS:</b> <ul style="list-style-type: none"> <li>- COM: update/extension of the SAF- OSS</li> </ul> <b>SCAC e-forms</b> <ul style="list-style-type: none"> <li>- COM to include request under Article 47m</li> </ul>	CIR n° 2020/194 – Annex IV  COM Implementing decision (2019)2866	OSS guidelines + Guidelines and recommendations for coordinating administrative cooperation in relation to auditing OSS transactions

**taxud.c.1(2025)3885344 – Group on the Future of VAT**  
**GFV No 145**

Alignment to new legislation and schemes

Topics	Articles	Entry into force	IT Impact	Amendment to the CIR	Update of Explanatory Notes/Guidelines
<p><b>Allow the declaration of zero-rated supplies (exemption with right of deduction) in the Union, non-Union and import OSS:</b></p> <p>Introduction of the new rules on VAT rates with more categories of zero-rated supplies  Other exempted supplies with right of deduction such as exempted supplies under diplomatic, consular arrangements (Article 151)</p>	<p><b>VAT Directive:</b></p> <ul style="list-style-type: none"> <li>- Article 365</li> <li>- Article 369b</li> <li>- Article 369g</li> <li>- Article 369t</li> </ul> <p><b>Council Implementing Regulation:</b></p> <ul style="list-style-type: none"> <li>- Article 59 (4)</li> <li>- Article 61a</li> <li>- Article 63c</li> </ul>	01/07/2028	<p><b>OSS – Non-Union, Union and Import schemes</b></p> <ul style="list-style-type: none"> <li>- <u>VAT return:</u> <ul style="list-style-type: none"> <li>o Member States to update OSS national portal to allow the declaration of zero-rated turnover</li> <li>o TES (Trans European System): Member States to update the VAT return message with zero VAT rate. (VAT amount =0 already allowed)</li> </ul> </li> <li>- <u>Records keeping obligation:</u> revision of SAF OSS to allow the inclusion of zero rates / inclusion of applicable provision of VAT Dir in case of exemptions with right of deduction</li> </ul>	CIR n° 2020/194 – Annexes III and IV	Explanatory Notes and OSS Guidelines

**taxud.c.1(2025)3885344 – Group on the Future of VAT**  
**GFV No 145**

Topics	Articles	Entry into force	IT Impact	Amendment to the CIR	Update of Explanatory Notes/Guidelines
<b>Interaction with the new SME scheme</b> <ul style="list-style-type: none"> <li>- <b>OSS:</b> the supplies by SME benefiting from the SME schemes in certain Member States <b>must not be reported in the OSS</b></li> </ul>	<b>VAT Directive:</b> <ul style="list-style-type: none"> <li>- Article 369b</li> <li>- Article 369g(6)</li>   <li>- Article 369m</li> </ul>	01/07/2028	<b>OSS- Union scheme</b> <ul style="list-style-type: none"> <li>- <u>Registration:</u> Member States to request the registration data of the SME scheme (SME exemption number and maybe list of Member States in which SME is benefitting from the SME scheme)</li> <li>- <u>VAT return:</u> Member States to alert the SME that it should not declare transactions in Member States in which it is benefitting from the SME scheme (if desired by Member States)</li> </ul> <b>SME scheme</b> <ul style="list-style-type: none"> <li>- <u>Registration:</u> registration in the OSS will be requested</li> </ul> <p>Other possible solution: MS of establishment to make the <b>link between the two schemes</b> (need connection between registration data bases).</p>	CIR n° 2020/194 – Annex I	Explanatory Notes and OSS Guidelines
<ul style="list-style-type: none"> <li>- <b>IOSS:</b> mutually exclusive- if trader registered for the IOSS – no possible registration for the SME scheme and vice-versa</li> </ul>		01/01/2027	<b>OSS – Import scheme SME scheme</b> <ul style="list-style-type: none"> <li>- <u>Registration:</u> Member States must check that this trader is not registered for the import scheme and vice-versa</li> </ul> <p><b><u>Follow-up from Helsinki workshop:</u></b> Participants favoured single collection of data approach by crossmatching OSS and SME databases in MSID</p>		

### 3.2. New SVR legislation

Mandatory reverse charge for Member States

Topics	Articles	Entry into force	IT Impact	Amendment to the CIR	Update of Explanatory Notes/Guidelines
Mandatory reverse charge mechanism in situations where a supplier is not VAT registered and not established for VAT purposes in the Member State in which VAT is due; To ensure the follow-up of the goods: <ul style="list-style-type: none"><li>Inclusion of these B2B supplies in recapitulative statement (and DRR in the future)</li></ul>	<b>VAT Directive:</b> <ul style="list-style-type: none"><li>- Article 194</li><li>- Article 222</li><li>- Article 262(c)</li></ul>	01/07/2028	<b>VIES/DRR</b> for the report of these B2B transactions  <b><u>Follow-up from Helsinki workshop:</u></b> these supplies will be reported as currently done in VIES => No IT update will be made to the VIES prior to the implementation of the DRR	No	New Explanatory Notes

**taxud.c.1(2025)3885344 – Group on the Future of VAT**  
**GFV No 145**

Extension of OSS to B2C domestic supplies

Topics	Articles	Entry into force	IT Impact	Amendment to the CIR	Update of Explanatory Notes/Guidelines
Allow the use of OSS for B2C transactions covered by Article 39 (assimilated to IC distances sales)	<b>VAT Directive:</b> - Article 369aa	01/01/2027	<b>No</b> Allow the use of the OSS for the e-charging sector	No	No
For taxable persons <b>not established</b> in MSCON making: <ul style="list-style-type: none"> <li>B2C supplies of goods in accordance with Article 36, 37 and 39 of VAT Directive;</li> <li>B2C supplies of goods without dispatch or transport or where the dispatch or transport begins and ends in the same Member State (e.g. domestic supplies of goods stocked in a warehouse, supplies of goods on a weekly market by a vendor,...)</li> </ul>	<b>VAT Directive:</b> - Article 369a - Article 369b - Article 369g	01/07/2028	<b>OSS- Union scheme</b> <u>- Registration:</u> no impact <u>- VAT return:</u> Based on the declared fixed establishment in the registration, Member States to allow for declaration of domestic supplies only in MSCON in which the trader is not established (// to services)  Need to keep a distinct declaration for electronic interface acting as deemed supplier as they can declare supplies even if established in the MSCON  <u>- Payment:</u> no impact  <b><u>Follow-up of Helsinki workshop:</u></b> call for a simplified	CIR n° 2020/194 – Annex III-column C - Distinction in the VAT return to allow for declaration of domestic supplies of goods when not established in MSCON	Explanatory Notes and OSS Guidelines



taxud.c.1(2025)3885344 – Group on the Future of VAT  
GFV No 145

			implementation: no need to break down the VAT return by types of transaction		
--	--	--	---	--	--

**taxud.c.1(2025)3885344 – Group on the Future of VAT**  
**GFV No 145**

Transfer of own goods: new OSS transfer module  
End of “call of stock” (COS)  
New reporting obligations from platforms to underlying suppliers

Topics	Articles	Entry into force	IT Impact	Amendment to the CIR	Update of Explanatory Notes/Guidelines
<ul style="list-style-type: none"> <li>- A new module in the OSS: ‘OSS transfer module’ for the declaration of these transfers by all traders transferring their own goods within the EU</li> <li>- Intracommunity acquisition exempted</li> <li>- To avoid any deduction issue, exclusion of goods in relation to which there is no full right of deduction in that Member State.</li> <li>- Adjustments or appropriations to be declared in the Union scheme</li> <li>- End of the ‘call of stock’ arrangements (COS)</li> <li>- Interaction with the Union scheme: same registration process with a pick and choose mechanism</li> </ul>	<p><b>VAT Directive:</b></p> <ul style="list-style-type: none"> <li>- Article 17a (COS)</li> <li>- Article 138(2)</li> <li>- point (c)</li> <li>- Article 226 point 4</li> <li>- Article 262(a)</li> <li>- Article 369a (2)</li> <li>- New section 5 in Title XII of Chapter 6 (new Article 369xa, 369xb, 369xc, 369xd, 369xe, 369xf, 369xg, 369xh, 369xi, 369xj and 369xk).</li> </ul> <p><b>Council Implementing Regulation:</b></p> <ul style="list-style-type: none"> <li>- Reference to the new scheme in Article 57a, 57d, 57e, 57f, 57g, 58, 58a, 58b, 58c, 59, 59a, 60a, 61, 61a, 63c(1) and (3)</li> <li>- Article 54a (COS)</li> </ul>	<p>30/06/2029 (cease)</p> <p>01/07/2028</p>	<p><b>New OSS transfer module</b></p> <ul style="list-style-type: none"> <li>- <u>Registration</u>: shared registration with the Union scheme (must be the same MSID) – same registration data- pick and choose solution.</li> <li>- <u>VAT return</u>: transfer in all Member States can be reported even if there is a fixed establishment or VAT registration in that Member State. (Traders can just provide an ISO code in the Member State from which goods are dispatched or transported from and to if not registered in those Member States)</li> </ul>	<p>CIR n° 2020/194 – Annex I, II, III and IV:</p> <p>New separate column in annexes I and III for the transfer module</p> <p>Annex III, column C of Union scheme: add the declaration of adjustments in part 2 of the VAT return.</p> <p>Annex IV: include elements for records of transfers</p>	<p>Explanatory Notes and OSS Guidelines</p> <p><b><u>Follow-up from Helsinki workshop</u></b>: as regards the end of the call-off stock, need for a communication campaign and guidance to assist traders with the phase-out period.</p>

**taxud.c.1(2025)3885344 – Group on the Future of VAT**  
**GFV No 145**

Topics	Articles	Entry into force	IT Impact	Amendment to the CIR	Update of Explanatory Notes/Guidelines
	<b>Regulation 904:</b> - Article 1(4), 2(2), 17(1)(d), 47b, 47d(1)&(2), 47i, 47j. - Article 21(c) and (e) (COS)		<ul style="list-style-type: none"> <li>- <u>No payment process</u> (transfers = exempted supplies)</li> <li>- <u>Records keeping obligation:</u> revision of SAF OSS to include transfers</li> </ul> <b>OSS- Union scheme</b> <ul style="list-style-type: none"> <li>- <u>VAT return:</u> allow for the inclusion of adjustments* (following a transfer): new box in the OSS VAT return</li> <li>- <u>Records keeping obligation:</u> revision of SAF OSS to include info regarding appropriation and adjustments</li> </ul> *Adjustment of the deducted VAT following a transfer of own goods.		

**taxud.c.1(2025)3885344 – Group on the Future of VAT**  
**GFV No 145**

Topics	Articles	Entry into force	IT Impact	Amendment to the CIR	Update of Explanatory Notes/Guidelines
			<b>VIES- Call of stock (COS)</b> <ul style="list-style-type: none"> <li>- Member States to prevent the inclusion of new COS transactions in the recapitulative statement from the date of entry into application (01/07/2028)</li> <li>- Member States to only allow for corrections/return of goods up to 12 months after the date of entry into application</li> </ul>		
<ul style="list-style-type: none"> <li>- Reporting obligation by platforms to underlying suppliers when transferring goods on an underlying supplier's behalf</li> </ul>	<b>VAT Directive</b> - New Article 242b  <b>Council Implementing Regulation</b> - New Art 54d	01/07/2028	No	No	Explanatory Notes

**3.3. Technical improvements not in the Proposal – To be agreed with Member States – Work of FPG046 ongoing**

Topics	IT Impact	Amendment to the CIR	Update of Explanatory Notes/Guidelines
<b>Improvement to the correction mechanism:</b> <ul style="list-style-type: none"><li>- Detailed corrections: taxable amount- split of goods and services (Requested by Member States in SCAC-EG )</li></ul>	<b>OSS Non-Union, Union and Import schemes</b> <ul style="list-style-type: none"><li>- Update of OSS national portal:<ul style="list-style-type: none"><li>o amendment of OSS VAT returns (XSD) in order to include taxable amount, VAT rate, split between goods and services</li></ul></li><li>- TES (Trans European System):<ul style="list-style-type: none"><li>o Request from a Member State to have a detailed VAT return for corrections as well</li></ul></li></ul> <p><b><u>Follow-up of Helsinki workshop:</u></b> the proposal to request more detailed information from taxable persons in case they make corrections, raised a number of issues and requires further discussion.</p>	CIR n° 2020/194 – Annex III, part 3	OSS guidelines

**taxud.c.1(2025)3885344 – Group on the Future of VAT**  
**GFV No 145**

Topics	IT Impact	Amendment to the CIR	Update of Explanatory Notes/Guidelines
<b>Update of registration data</b> <ul style="list-style-type: none"> <li>- IBAN/OBAN in the Union scheme (if desired by Member States)</li> <li>- VAT groups updates (according to the VAT Committee discussions)</li> <li>- Allow several addresses to be provided in the same Member State with a single VAT identification or an ISO code of the Member State (If desired by Member States)</li> </ul>	<p><b>OSS Union scheme:</b></p> <ul style="list-style-type: none"> <li>- <u>Registration</u>: allow for the provision of an OBAN account number</li> </ul> <p><b><u>Follow-up of Helsinki workshop</u></b>: not supported</p> <p><b>OSS Union and import scheme</b></p> <p><b>Import scheme:</b>  Allow for the mention of a VAT group (// Union scheme-  ⇒ No fixed establishment to be provided</p> <p><b>Union scheme:</b></p> <ul style="list-style-type: none"> <li>- <u>Registration</u>: allow a VAT group to mention place where goods are dispatched from (VAT id box 13.1 + addresses where they have stock of goods box 14.1) (but a VAT group should not mention any fixed establishment)  ⇒ Intention to split the 13.1 for fixed establishment and for places where goods are dispatched from</li> <li>- <u>VAT return</u>: allow the inclusion of distance sales from stock of goods only (without fixed establishment)</li> </ul> <p><b>OSS Union scheme:</b>  <u>Registration</u>:  allow the mention of an ISO-code instead of identification number + allow multiple addresses. (see Annex I)</p> <p><b><u>Follow-up of Helsinki workshop</u></b>:  call for simplification - reform not supported</p>	CIR n° 2020/194 – Annex I and III	

#### **4. QUESTIONS TO THE DELEGATES**

The delegates are invited to express their views and suggestions regarding the above-mentioned impacts for the implementation of these elements of the Single VAT Registration part of the ViDA package and outline which elements, in their view, would be more suitable as a point for debate in a Fiscalis Workshop.

\*

\*       \*