EU VAT IN THE DIGITAL AGE · PILLAR 3

Single EU VAT Registration

Implementation status across all 27 EU Member States

Updated 19 September 2026
Previous version: 15 June 2026 · Country sourcing: VATupdate.com

30 Dec 2026

Article 2 transposition deadline

10

Member States with a bill in play

17

Member States with no draft text

What the Single VAT Registration changes

Council Directive (EU) 2025/516 – adopted 11 March 2025, published in the Official Journal 25 March 2025

1

Extension of the OSS

One VAT return, one payment for VAT due across the EU. Extended to domestic supplies, installation and assembly, on-board supplies, energy (January 2027) and transfers of own goods.

2

Mandatory reverse charge

Extended to all B2B supplies where the supplier is not established and not VAT-registered in the Member State where VAT is due, and the customer is identified for VAT there.

3

Transfer of Own Goods

New special scheme: monthly reporting of cross-border movements of own goods through OSS. Removes the need for local VAT registration in the destination Member State.

Goal: substantially reduce the need for multiple VAT registrations across the EU – the single biggest structural simplification in the ViDA package for a multi-country supply chain.

Key dates – and one important correction

Article 6 of Directive (EU) 2025/516 staggers transposition article by article

Correction to the June version: there is no single 31 December 2027 deadline. The binding near-term date is 30 December 2026 for the Article 2 package applying from 1 January 2027 – which is what drove the wave of national bills over summer 2026.

30 Dec 2026	**Transposition deadline – Article 2**
1 Jan 2027	OSS modifications apply: energy via OSS, €10,000 threshold narrowed, automatic OSS election, deemed-supplier clarifications
30 Jun 2028	Transposition deadline – Article 3
1 Jul 2028	**Core SVR reforms: extended OSS, mandatory reverse charge, TOOG scheme; call-off stock closed to new arrangements**
30 Jun 2029	Transposition deadline – Article 4; call-off stock transitional run-off ends
1 Jul 2030	Cross-border digital reporting and structured e-invoicing apply
1 Jan 2035	Pre-2024 national real-time reporting systems (IT, FR, ES SII) converge with the EU model

New: Commission Implementing Regulation (EU) 2026/1869

Adopted 27 July 2026 · published in the Official Journal 28 July 2026

What it does

- Amends Implementing Regulation (EU) 2020/194 and supplies the technical machinery for SVR
- Introduces the Transfer of Own Goods scheme alongside the Non-Union, Union and Import schemes
- Revises the definitions for the expanded Union OSS
- Annexes fully replaced with new standardised electronic message formats

System readiness is driven by this Regulation, not only by the Directive.

New registration & reporting data fields

- VAT group status
- Electronic interface (platform) indicator
- Additional VAT identification references
- TOOG identification details
- Enhanced fixed-establishment and intermediary data

STAGE ONE

1 Jan 2027

Registration-data amendments

STAGE TWO

1 Jul 2028

Main scheme and reporting changes

Transposition status across the 27 Member States

Movement since 15 June 2026: Belgium, Croatia, Czech Republic, Italy, Lithuania, Luxembourg, Poland, Slovakia and Spain have each advanced a stage

2	**Adopted / passed a chamber**	Czech Republic, Lithuania
6	**Bill before Parliament / Council of Ministers**	Belgium, Italy, Luxembourg, Netherlands, Poland, Spain
2	**Public consultation / draft stage**	Croatia, Slovakia
17	**No specific SVR bill published yet**	Austria, Bulgaria, Cyprus, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Latvia, Malta, Portugal, Romania, Slovenia, Sweden

Member States with legislation in play

Eight countries have a bill, a decree or adopted provisions – detail per VATupdate.com country reporting

Belgium

Draft legislation advanced, September 2026

Platform economy and SVR pillars. Call-off stock: no new arrangements after 30 Jun 2028, repeal from 1 Jul 2029. DRR not covered – a second wave is required.

Czech Republic

Chamber of Deputies approved 10 Sept 2026; now with the Senate

1 Jan 2027: OSS rules, tax-point harmonisation, deemed supplier, energy via OSS. 1 Jul 2028: TOOG replaces call-off stock, run-off to 30 Jun 2029.

Italy

Council of Ministers first reading, 4 Aug 2026

Article 2 decree applying 1 Jan 2027, following the MEF consultation 22 Jun – 6 Jul 2026. SdI must align with the EU model by 1 Jan 2035.

Lithuania

VMI guidance issued 11 Aug 2026 on adopted amendments

Deemed supplier extended, broader OSS, call-off stock phase-out, €10,000 threshold. Most provisions 1 Jan 2027; further changes 1 Jul 2029.

Luxembourg

Draft Law No. 8812 tabled 30 July 2026

All Article 2 measures in force 1 Jan 2027. Call-off stock closed after 30 Jun 2028, ceasing 1 Jul 2029. Later pillars in separate legislation.

Netherlands

Bill with the House of Representatives, March 2026

OSS for energy 1 Jan 2027; wider B2C scope and TOOG 1 Jul 2028. Mandatory reverse charge sits as a separate scheme alongside existing rules – overlap risk.

Poland

Council of Ministers adopted the draft 2 Sept 2026

1 Jan 2027: deemed supplier, PLN 42,000 threshold, automatic OSS election, energy via OSS. 1 Jul 2028: call-off stock replaced by TOOG. KSeF runs separately.

Spain

Council of Ministers second reading 16 Jun 2026; before Congreso

Limited to the 1 Jan 2027 measures: threshold, non-Union OSS extension, representative requirement for non-EU taxable persons. 2028/2030 excluded.

Consultation stage and the silent majority

Seventeen Member States have no visible draft text with the Article 2 deadline roughly three months away

In consultation / draft stage

Croatia

- Consultation on draft VAT Act amendments closed 30 August 2026
- €10,000 threshold narrowed, non-Union OSS extended to all B2C services, wider deemed supplier, SME users excluded from IOSS
- TOOG via adapted OSS from 1 Jul 2028; call-off stock runs off to 30 Jun 2029

Slovakia

- Ministry of Finance draft in consultation since 27 May 2026, transposing Articles 2 to 4 plus Directive (EU) 2025/1539
- Phased: on publication, 1 Jan 2027 (OSS/IOSS technical), 1 Jul 2028 (platform economy and SVR extension)
- E-invoicing: 1 Jan 2027 launch retained, buyer-side reporting deferred to 1 Jul 2030, grace period to 31 Mar 2027

No draft text published

Austria	Bulgaria	Cyprus
Denmark	Estonia	Finland
France	Germany	Greece
Hungary	Ireland	Latvia
Malta	Portugal	Romania
Slovenia	Sweden	

WATCH CLOSELY

France and Germany – our two largest EU footprints – are both silent on Article 2. Germany's Jahressteuergesetz 2026 is in Parliament but does not appear to carry the ViDA transposition. Estonia is proceeding via tax authority guidance and Ireland via the Finance Bill cycle.

Call-off stock: the divergence to watch

Six Member States use the same architecture – but the drafting is not identical

Today – 30 Jun 2028

Existing call-off stock simplification continues; new arrangements can still be started

1 Jul 2028

No new call-off stock arrangements; TOOG via OSS becomes the route for own-goods movements

30 Jun 2029

Transitional run-off ends; national call-off stock provisions repealed

Member State	New arrangements blocked from	Provisions cease / repealed	Drafting note
Belgium	After 30 Jun 2028	1 Jul 2029	Repeal of Art. 12ter plus register and reporting obligations
Croatia	After 30 Jun 2028	30 Jun 2029	Art. 7a ceases to apply; TOOG via adapted OSS from 1 Jul 2028
Czech Republic	1 Jul 2028	30 Jun 2029	TOOG replaces the simplification, with transitional protection
Luxembourg	After 30 Jun 2028	1 Jul 2029	Closed to new transfers, ceasing to apply from 1 Jul 2029
Netherlands	1 Jul 2028	1 Jul 2029	TOOG regime replaces call-off stock; ABC chain rules modernised
Poland	1 Jul 2028	1 Jul 2028	Procedure retired and replaced by TOOG within OSS

Implication: stock arrangements need a country-by-country review. A single EU-wide cut-off assumption will not hold.

What this means for us

Four planning conclusions

01	**The clock is shorter than assumed**	Article 2 must be transposed by 30 December 2026, not end-2027. Expect a concentrated legislative wave in Q4 2026 and a real risk of late or incomplete transposition in several Member States.
02	**Two-speed national bills are the norm**	Belgium, Italy, Luxembourg and Spain have deliberately scoped their first bills to the 2027 measures only. A second transposition round follows in each for the 2028 SVR core and the 2030 DRR pillar.
03	**Call-off stock run-off drafting diverges**	Same architecture, different wording and repeal dates across Belgium, Croatia, Czech Republic, Luxembourg, Netherlands and Poland. Review each arrangement locally rather than applying one EU assumption.
04	**Readiness is driven by Regulation 2026/1869**	New registration data fields apply from 1 January 2027 and TOOG message formats from 1 July 2028. This is an IT and master-data workstream, not only a legal one.

Business Use

Sources and further reading

EU legal acts

Council Directive (EU) 2025/516

Council Regulation (EU) 2025/517

Council Implementing Regulation (EU) 2025/518

Commission Implementing Regulation (EU) 2026/1869

WHAT CHANGED SINCE 15 JUNE 2026

- Nine Member States advanced a stage
- Transposition deadline corrected to 30 Dec 2026 for Article 2
- Commission Implementing Regulation (EU) 2026/1869 published

VATupdate.com country reporting

ViDA: Single EU VAT Registration in the Member States

ViDA: Platform Economy in the Member States

Briefing & Podcast: ViDA's Single EU VAT Registration

Implementing Regulation (EU) 2026/1869 – technical rules

Belgium advances the first ViDA measures

Czech Republic approves first ViDA legislation

Italy's Council of Ministers green-lights ViDA rules

Lithuania issues guidance on the 2027 ViDA changes

Luxembourg submits first-stage ViDA VAT bill

Croatia consults on initial ViDA amendments

Poland aligns VAT rules with ViDA 2025/516

Spain advances VAT reform under the EU ViDA initiative

Status as of 19 September 2026 · All links clickable