Official Journal
of the European Union

EN
L series

2026/47

20.4.2026

COMMISSION DELEGATED REGULATION (EU) 2026/47

of 10 December 2025

amending Annexes V and VI to Regulation (EU) 2019/2152 of the European Parliament and of the Council and amending Commission Delegated Regulation (EU) 2021/1704 as regards the statistical information to be provided by tax and customs authorities

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics ([1]), and in particular Article 5(2) and (3) thereof,

Whereas:

(1) Annexes V and VI to Regulation (EU) 2019/2152 specify the statistical information on exports and imports of goods that the tax and customs authorities in each Member State are to provide to the competent national statistical authorities (NSAs). These are further specified in Commission Delegated Regulation (EU) 2021/1704 ([2]).

(2) To ensure that the obligation on tax authorities to provide information to NSAs for statistical purposes contains information on extra-Union distance sales of imported goods and intra-Union transfers of own goods, it is necessary to amend Annex V to Regulation (EU) 2019/2152.

(3) Council Directive (EU) 2020/262 ([3]) lays down the general arrangements for excise duty. These include the procedures to be followed for movements of excise goods under suspension of excise duty or movements of excise goods which have been released for consumption. It is necessary to amend Annexes V and VI to Regulation (EU) 2019/2152 to ensure that NSAs can receive information from their tax authorities and customs authorities on movements of excise goods, when those authorities are the competent authority referred to in Article 3(2) of Council Regulation (EU) No 389/2012 ([4]) on administrative cooperation in the field of excise duties.

(4) The common data requirements for customs declarations are set out in Annex B to Commission Delegated Regulation (EU) 2015/2446 ([5]). For the production of European statistics on international trade in goods, a subset of data elements from customs declarations must be provided by customs authorities in each Member State to the competent NSAs. To specify this subset of data elements, it is necessary to amend Delegated Regulation (EU) 2021/1704.

(5) Annexes V and VI to Regulation (EU) 2019/2152 and Delegated Regulation (EU) 2021/1704 should therefore be amended accordingly,

([1]) OJ L 327, 17.12.2019, p. 1, ELI: http://data.europa.eu/eli/reg/2019/2152/oj.

([2]) Commission Delegated Regulation (EU) 2021/1704 of 14 July 2021 supplementing Regulation (EU) 2019/2152 of the European Parliament and of the Council by further specifying the details for the statistical information to be provided by tax and customs authorities and amending its Annexes V and VI (OJ L 339, 24.9.2021, p. 33, ELI: http://data.europa.eu/eli/reg_del/2021/1704/oj).

([3]) Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (OJ L 58, 27.2.2020, p. 4, ELI: http://data.europa.eu/eli/dir/2020/262/oj).

([4]) Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 (OJ L 121, 8.5.2012, p. 1, ELI: http://data.europa.eu/eli/reg/2012/389/oj).

([5]) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).

HAS ADOPTED THIS REGULATION:

Article 1

Amendment to Regulation (EU) 2019/2152

Annexes V and VI to Regulation (EU) 2019/2152 are replaced by the text in Annex I to this Regulation.

Article 2

Amendment to Delegated Regulation (EU) 2021/1704

Delegated Regulation (EU) 2021/1704 is amended as follows:

(1) Article 4 is replaced by the following:

‘*Article 4*

Information relating to customs declarations

The information referred to in point (c) of Annex VI to Regulation (EU) 2019/2152 shall include any information required by the NSA for the production of European statistics on international trade in goods and shall include at least the data elements, including their sub-elements, set out in Annex I to this Regulation.’

(2) Annex I is replaced by the text in Annex II to this Regulation.

Article 3

Entry into force

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

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 10 December 2025.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

'ANNEX V

Information to be provided by the tax authorities responsible in each Member State to the NSA, as referred to in Article 5(2):

(a) information from VAT returns on taxable persons or non-taxable legal persons who have declared, for the period in question, intra-Union supplies of goods in accordance with point (a) of Article 251 of Directive 2006/112/EC or intra-Union acquisitions of goods in accordance with point (c) of Article 251 of that Directive;

(b) information from recapitulative statements on intra-Union supplies collected from the recapitulative VAT statements in accordance with Articles 264 and 265 of Directive 2006/112/EC;

(c) information on intra-Union acquisitions communicated by all other Member States in accordance with Article 21(2) of Council Regulation (EU) No 904/2010 ([1]);

(d) information from VAT returns submitted to the Member State of identification by taxable persons not established in the Member State of consumption making use of the special scheme provided for in Section 3 of Chapter 6 of Title XII of Directive 2006/112/EC, who have declared, for the period in question, supplies of goods under that scheme in accordance with Article 369g of that Directive;

(e) information from VAT returns submitted to the Member State of identification by taxable persons making use of the special scheme provided for in Section 4 of Chapter 6 of Title XII of Directive 2006/112/EC, who have declared, for the period in question, distance sales of goods imported from third territories or third countries under that scheme in accordance with Article 369t of that Directive;

(f) information from VAT returns submitted to the Member State of identification by taxable persons making use of the special scheme provided for in Section 5 of Chapter 6 of Title XII of Directive 2006/112/EC, who have declared, for the period in question, transfers of own of goods under that scheme in accordance with Article 369xg of that Directive;

(g) information related to the special schemes provided for in Sections 3, 4 and 5 of Chapter 6 of Title XII of Directive 2006/112/EC, made accessible to all other Member States in accordance with Article 21(1) of Regulation (EU) No 904/2010;

(h) information exchanged under the procedures provided for in Articles 20 to 25 and 36 to 37 of Council Directive (EU) 2020/262 ([2]), where the tax authority is the competent authority referred to in Article 3(2) of Council Regulation (EU) No 389/2012 ([3]) on administrative cooperation in the field of excise duties.

([1]) Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 268, 12.10.2010, p. 1, ELI: http://data.europa.eu/eli/reg/2010/904/oj).

([2]) Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (OJ L 58, 27.2.2020, p. 4, ELI: http://data.europa.eu/eli/dir/2020/262/oj).

([3]) Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 (OJ L 121, 8.5.2012, p. 1, ELI: http://data.europa.eu/eli/reg/2012/389/oj).

ANNEX VI

Information to be provided by the customs authorities responsible in each Member State to the NSA, as referred to in Article 5(3):

(a) information identifying the person who carries out intra-Union exports and intra-Union imports of goods covered by the customs procedure of inward processing;

(b) the registration and identification data of economic operators provided for under Union customs provisions available in the electronic system relating to the EORI number as referred to in Article 7 of Commission Implementing Regulation (EU) 2015/2447 ([1]);

(c) the records on imports and exports from customs declarations which were accepted or were subject to decisions by the national customs authorities and:

  (i) which were lodged with them; or

  (ii) for which the supplementary declaration is, in accordance with Article 225 of Implementing Regulation (EU) 2015/2447, available to them through direct electronic access in the authorisation holder's system; or

  (iii) which were received by them in application of Article 179 of Regulation (EU) 952/2013;

(d) information on applied procedures, simplifications or authorisations granted to trade operators, and information identifying those trade operators;

(e) information exchanged under the procedures provided for in Articles 20 to 25 and 36 to 37 of Directive (EU) 2020/262, where the customs authority is the competent authority referred to in Article 3(2) of Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties.'

([1]) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558, ELI: http://data.europa.eu/eli/reg_impl/2015/2447/oj).

ANNEX II

'ANNEX I

The data elements listed below correspond to those set out in Annex B to Commission Delegated Regulation (EU) 2015/2446 [1].

Declaration type
Additional declaration type
Procedure
Additional procedure
Previous document
Authorisation
Exporter
Consignor
Consignee
Importer
Declarant
Representative
Seller
Buyer
Additional fiscal reference
Delivery terms
Duties and taxes
Invoice currency
Total amount invoiced
Item amount invoiced
Preference
Postal value
Postal charges
Intrinsic value
Transport and insurance costs to the destination
Date of acceptance
Actual date of export
Country of destination
Region of destination
Country of dispatch
Country of export
Country of origin

[1] Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).

Region or country of preferential origin/status
Region of dispatch
Customs office of presentation
Net mass
Supplementary unit
Gross mass
Description of goods
Commodity code
Container indicator
Mode of transport at the border
Inland mode of transport
Nature of transaction
Statistical value’