2023/2184

17.10.2023

COMMISSION IMPLEMENTING REGULATION (EU) 2023/2184

of 16 October 2023

amending Implementing Regulation (EU) No 79/2012 as regards statistical data that Member States are to communicate to the Commission

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax ([1]), and in particular Article 49(3) thereof,

Whereas:

(1) Annex IV to Commission Implementing Regulation (EU) No 79/2012 ([2]) sets out the list of statistical data that the Member States are to communicate to the Commission for the evaluation of Regulation (EU) No 904/2010.

(2) Council Regulation (EU) 2018/1541 ([3]) amended Regulation (EU) No 904/2010 to introduce a number of new administrative cooperation tools. The new rules enable, among others, the administrative enquiries of at least two Member States, the cooperation between Eurofisc working field coordinators, the European Union Agency for Law Enforcement Cooperation ('Europol') and the European Anti-Fraud Office ('OLAF'), the access to information in relation to national vehicle registrations and administrative enquiries carried out jointly. It is therefore necessary to adapt the provisions in Implementing Regulation (EU) No 79/2012 as regards the statistical data needed to evaluate the functioning of Regulation (EU) No 904/2010.

(3) Title XII, Chapter 6, of Council Directive 2006/112/EC ([4]) provides for special schemes for taxable persons supplying services to non-taxable persons or making distance sales of goods or certain domestic supplies of goods. To allow for the effective monitoring of the functioning of these special schemes, statistics should be provided in accordance with Chapter XI of Regulation (EU) No 904/2010. To enable this, Annex IV to Implementing Regulation (EU) No 79/2012 should be amended to include statistical data in relation to those schemes.

(4) In addition, as regards the refund of VAT to taxable persons not established in the Member State of refund but established in another Member State in accordance with the procedure laid down in Council Directive 2008/9/EC ([5]) and in Chapter XII of Regulation (EU) No 904/2010, the provision by the Member States to the Commission of yearly statistical data on the status of VAT refunds has proven to be a useful practice. Therefore, to allow the provision of such data in a structured and uniform way across the Member States and thereby ensure the monitoring of the good functioning of the VAT refund procedure, Annex IV to Implementing Regulation (EU) No 79/2012 should be complemented with statistical data on VAT refunds.

(5) Implementing Regulation (EU) No 79/2012 should therefore be amended accordingly.

([1]) OJ L 268, 12.10.2010, p. 1.

([2]) Commission Implementing Regulation (EU) No 79/2012 of 31 January 2012 laying down detailed rules for implementing certain provisions of Council Regulation (EU) No 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax (OJ L 29, 1.2.2012, p. 13).

([3]) Council Regulation (EU) 2018/1541 of 2 October 2018 amending Regulations (EU) No 904/2010 and (EU) 2017/2454 as regards measures to strengthen administrative cooperation in the field of value added tax (OJ L 259, 16.10.2018, p. 1).

([4]) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

([5]) Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State (OJ L 44, 20.2.2008, p. 23).

(6) This Regulation is to apply for the reporting by Member States starting from 2024. However, to provide Member States with more time to adapt to the new rules, certain information should be communicated to the Commission for the first time only from 2025.

(7) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Administrative Cooperation,

HAS ADOPTED THIS REGULATION:

Article 1

Annex IV to Implementing Regulation (EU) No 79/2012 is replaced by the text in the Annex to this Regulation.

Article 2

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, 16 October 2023.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

'ANNEX IV

Model for the communication from the Member States to the Commission referred to in Article 49(3) of Regulation (EU) No 904/2010

Member State:

Year:

Part A — Statistics per Member State:

	Articles 7–12												
Box	1	1a	2	2a	2b	2c	2d	2e	2f	2g	3	4	5
	Requests for information received (1)	Requests for information received that have been refused (2)	Requests for information sent (3)	Requests for information sent that have been refused (2)	Requests for information received for Union scheme (C24 or C38) (2)	Requests for information received for import scheme (C24) (2)	Requests for information received for non-Union scheme (C38) (2)	Requests for information sent for Union scheme (C24 or C38) (2)	Requests for information sent for import scheme (C24) (2)	Requests for information sent for non-Union scheme (C38) (2)	Late + outstanding replies	Replies received within 1 month	Notifications under Article 12 received
AT													
BE													
BG													
CY													
CZ													
DE													
DK													
EE													
EL													
ES													
FI													
FR													

	Articles 7–12												
Box	1	1a	2	2a	2b	2c	2d	2e	2f	2g	3	4	5
	Requests for information received (1)	Requests for information received that have been refused (2)	Requests for information sent (3)	Requests for information sent that have been refused (2)	Requests for information received for Union scheme (C24 or C38) (2)	Requests for information received for import scheme (C24) (2)	Requests for information received for non-Union scheme (C38) (2)	Requests for information sent for Union scheme (C24 or C38) (2)	Requests for information sent for import scheme (C24) (2)	Requests for information sent for non-Union scheme (C38) (2)	Late + outstanding replies	Replies received within 1 month	Notifications under Article 12 received
HR													
GB													
HU													
IE													
IT													
LT													
LU													
LV													
MT													
NL													
PL													
PT													
RO													
SE													
SI													
SK													
XI													
Total													

ELI: http://data.europa.eu/eli/reg_impl/2023/2184/oj

	Article 15		Article 16				Article 25	
Box	6	7	8	9	10	11	12	13
	Spontaneous information received	Spontaneous information sent	Incoming requests for feedback	Feedback sent	Outgoing requests for feedback	Feedback received	Request for administrative notification received	Request for administrative notification sent
AT								
BE								
BG								
CY								
CZ								
DE								
DK								
EE								
EL								
ES								
FI								
FR								
HR								
GB								
HU								
IE								
IT								
LT								
LU								
LV								
MT								
NL								
PL								

	Article 15		Article 16				Article 25	
Box	6	7	8	9	10	11	12	13
	Spontaneous information received	Spontaneous information sent	Incoming requests for feedback	Feedback sent	Outgoing requests for feedback	Feedback received	Request for administrative notification received	Request for administrative notification sent
PT								
RO								
SE								
SI								
SK								
XI								
Total								

	Article 47i								
Box	13a	13b	13c	13d	13e	13f	13g	13h	13i
	Requests for records received (2)	Requests for records sent (2)	Late + outstanding replies (2)	Requests for records received for Union scheme (C24 or C38) (2)	Requests for records received for import scheme (C24) (2)	Requests for records received for non-Union scheme (C38) (2)	Requests for records sent for Union scheme (C24 or C38) (2)	Requests for records sent for import scheme (C24) (2)	Requests for records sent for non-Union scheme (C38) (2)
AT									
BE									
BG									
CY									
CZ									
DE									
DK									
EE									
EL									
ES									

ELI: http://data.europa.eu/eli/reg_impl/2023/2184/oj

	Article 47i								
Box	13a	13b	13c	13d	13e	13f	13g	13h	13i
	Requests for records received (2)	Requests for records sent (2)	Late + outstanding replies (2)	Requests for records received for Union scheme (C24 or C38) (2)	Requests for records received for import scheme (C24) (2)	Requests for records received for non-Union scheme (C38) (2)	Requests for records sent for Union scheme (C24 or C38) (2)	Requests for records sent for import scheme (C24) (2)	Requests for records sent for non-Union scheme (C38) (2)
FI									
FR									
HR									
GB									
HU									
IE									
IT									
LT									
LU									
LV									
MT									
NL									
PL									
PT									
RO									
SE									
SI									
SK									
XI									
Total									

(1) This includes requests mentioned under boxes 2b, 2c and 2d but excludes requests mentioned under box 16d.

(2) This information shall be communicated to the Commission for the first time from 2025.

(3) This includes requests mentioned under boxes 2e, 2f and 2g but excludes requests mentioned under box 16e.

Part B — Other global statistics:

Statistics on traders	
14	Number of traders that have declared intra-Community acquisitions during the calendar year
15	Number of traders that have declared intra-Community sales of goods and/or services during the calendar year
15a	Total amounts, in national currency, of declared intra-Community sales of goods and/or services during the calendar year
Statistics on controls and enquiries	
16	Number of times Article 28(1) and (2) of Regulation (EU) No 904/2010 (Presence in administrative offices and participation in administrative enquiries in other Member States) has been used as requested Member State
16a	Number of times Article 28(2a) of Regulation (EU) No 904/2010 (administrative enquiries carried out jointly) has been used as requested Member State
16b	Number of times Article 28(1) and (2) of Regulation (EU) No 904/2010 (Presence in administrative offices and participation in administrative enquiries in other Member States) has been used as requesting Member State
16c	Number of times Article 28(2a) of Regulation (EU) No 904/2010 (administrative enquiries carried out jointly) has been used as requesting Member State
16d	Number of times Article 7(4a) of Regulation (EU) No 904/2010 has been used as requested Member State
16e	Number of times Article 7(4a) of Regulation (EU) No 904/2010 has been used as requesting Member State
16f	Number of late replies received for administrative enquiries under Article 7(4a) of Regulation (EU) No 904/2010 which the Member State has requested
17	Number of simultaneous controls which the Member State/Northern Ireland has initiated (Articles 29 and 30 of Regulation (EU) No 904/2010)
18	Number of simultaneous controls in which the Member State/Northern Ireland has participated (Articles 29 and 30 of Regulation (EU) No 904/2010)
18a	Number of times the Member State has informed other Member States of an enquiry pursuant to Article 47j(1) or (2) of Regulation (EU) No 904/2010
18b	Number of times the Member State has consulted other Member States on the need for an enquiry pursuant to Article 47j(2) of Regulation (EU) No 904/2010

ELI: http://data.europa.eu/eli/reg_impl/2023/2184/oj

Statistics on automatic exchange of information without request (recast Commission Implementing Regulation (EU) No 79/2012)	
19	Quantity of VAT identification numbers allocated to taxable persons who are not established in your Member State/Northern Ireland (Article 3(1), point (a) of Implementing Regulation (EU) No 79/2012)
20	Volumes of information on new means of transport (Article 3(2) of Implementing Regulation (EU) No 79/2012) forwarded to other Member States/Northern Ireland
Optional boxes (free text)	
21	Any other (automatic) exchange of information not covered in previous boxes
22	Benefits and/or results of administrative cooperation.
Exchange of vehicle registration information (Article 5b of Implementing Regulation (EU) No 79/2012)	
23	Number of automated searches made per Member State and per service ([1])
24	Number of replies received per Member State and per service ([1])
25	Number of replies/no replies provided per Member State ([1])
Eurofisc	
26	Cooperation between Eurofisc and Europol. Number of Eurofisc requests for information
27	Cooperation between Eurofisc and OLAF. Number of Eurofisc requests for information
28	Number of fraudsters identified
29	Number of missing trader fraud cases identified
30	Amount of fraudulent or suspicious transactions uncovered (in EUR)
31	Number of suspicious fraudsters deregistered for VAT
32	Number of networks of trading companies considered at high-risk of fraud
33	Number of companies linked to fraudulent activities in the EU

([1]) This information shall be communicated to the Commission for the first time from 2025.

Part C — VAT Refund Statistics:

Statistics per Member State of refund												
	1	2	3	4	5	6	7	8	9	10	11	12
	Claims awaiting a decision at start of year	Refund claims received	Claims paid within deadlines	Value (EUR) of claims paid within deadlines	Claims queried	Value (EUR) of claims queried	Claims paid outside deadlines	Value (EUR) of claims paid outside deadlines	Claims rejected	Value (EUR) of claims rejected	Claims awaiting a decision at end of year	Value (EUR) of claims awaiting decision at the end of the year
Total EU												
XI												

Notes:

Box 1: This is the figure from box 11 of the previous year.

Box 2: Total number of claims received during the year.

Box 3: Total number of claims that are not queried and paid within 4 months of receipt (Article 19 of Directive 2008/9/EC).

Box 4: Total value of the claims mentioned under box 3.

Box 5: Total number of claims that are queried and paid within the deadlines set out in Article 21 of Directive 2008/9/EC. This includes claims that are partially disallowed.

Box 6: Total value of the claims mentioned under box 5.

Box 7: Total number of claims paid or partially repaid outside the deadlines referred to in Articles 19 and 21 of Directive 2008/9/EC.

Box 8: Total value of the claims queried mentioned under box 7.

Box 9: Total number of claims that are rejected in full (partially repaid claims are included in boxes 5 and 7).

Box 10: Total value of the claims mentioned under box 9.

Box 11: Total number of claims awaiting a decision at the end of the calendar year. This includes claims that are being considered and claims that have been received but are not yet being considered.

Box 12: Total value of the claims mentioned under box 11.

Part D — One Stop Shop (OSS) Statistics:

1. *The registration module*

(a) Registration data to be provided as Member State of identification:

— The total number of registered traders as at 31 December of the relevant calendar year.

— Total number of new registrations during the relevant calendar year based on the effective commencement date.

— Total number of exclusions during the relevant calendar year based on the effective date of exclusion.

— Total number of Electronic interfaces (acting as deemed supplier) registered in the schemes as at 31 December of the relevant year, where available.

— Total number of VAT groups registered in the schemes as at 31 December of the relevant year.

	Union Scheme	Non-Union scheme	Import scheme	Intermediaries
Total number of registered traders as at 31 December of the relevant year				
Total number of new registrations during the relevant calendar year				
Total number of exclusions during the relevant calendar year				
Total number of Electronic interfaces (acting as deemed supplier) registered in the schemes as at 31 December of the relevant year		N/A	If available	N/A
Total number of VAT groups registered in the schemes as at 31 December of the relevant year		N/A	N/A	N/A

(b) Exclusion code: For each special scheme, along with intermediaries (where relevant), please provide details of the number of times an exclusion code has been used as a Member State of identification for the relevant calendar year based on the effective date of exclusion (data in numeric format, no decimals, no separators, e.g. 12345; for nil values use 0).

	Union Scheme	Non-Union Scheme	Import Scheme	Intermediary
— code (1)				N/A
— code (2)				
— code (3)				
— code (4)				
— code (5)				
— code (6)				

— code (1) The taxable person or the intermediary acting on his behalf notified the MSI that the taxable person no longer carries out supplies of services and/or goods covered by the Special Scheme.

— code (2) MSI assumes that the taxable activities of the taxable person covered by the special scheme have ceased OR the intermediary has not acted as an intermediary for any taxable person for a period of 2 consecutive quarters (for intermediary related data please provide information under the intermediary column).

— code (3) The taxable person no longer meets the conditions necessary for the use of the special scheme OR the intermediary no longer meets the conditions to act as such (for intermediary related data please provide information under the intermediary column).

— code (4) The taxable person persistently fails to comply with the rules of the special scheme OR the intermediary persistently fails to comply with the rules for the Import Scheme (for intermediary related data please provide information under the intermediary column).

— code (5) The taxable person or the intermediary acting on his behalf has requested to voluntarily leave the scheme OR the intermediary has requested to voluntarily cease to act as an intermediary (for intermediary related data please provide information under the intermediary column).

— code (6) The taxable person or the intermediary has requested to be identified in a new MSI (for intermediary related data please provide information under the intermediary column).

2. *The VAT Return module*

(a) VAT amount declared in OSS/IOSS VAT return

— For the Union scheme and the non-Union scheme:

Please provide details of the amount of VAT (in euro) declared in the VAT return for Q1 to Q4 (inclusive) of the relevant calendar year. In this amount, please include corrections (if any) that were made to **those** returns covered by this reporting period (Q1–Q4).

(i) As Member State of identification broken down by Member State of consumption (along with Northern Ireland for the Union scheme).

(ii) As Member State of consumption broken down by Member State of identification (along with Northern Ireland for the Union scheme).

Note: Data to be provided in numeric format, rounded to the nearest euro with no decimals, no separators, e.g. 10023452; for nil values use 0.

— For the import scheme:

Please provide details of the amount of VAT (in euro) declared in the VAT return for January to December (inclusive) of the relevant calendar year. In this amount, please include corrections (if any) that were made to those returns covered by this reporting period (January to December).

(i) As Member State of identification broken down by Member State of consumption (along with Northern Ireland).

(ii) As Member State of consumption broken down by Member State of identification (along with Northern Ireland).

Note: Data to be provided in numeric format, rounded to the nearest euro with no decimals, no separators, e.g. 10023452; for nil values use 0.

	(i) As Member State of identification broken down by Member State of consumption			(ii) As Member State of consumption broken down by Member State of identification		
	Union Scheme	Non-Union Scheme	Import Scheme	Union Scheme	Non-Union Scheme	Import Scheme
AT						
BE						
BG						
CY						
CZ						
DE						
DK						
EE						
EL						
ES						
FI						
FR						
HR						
HU						
IE						
IT						
LT						
LU						
LV						
MT						
NL						
PL						
PT						

	(i) As Member State of identification broken down by Member State of consumption			(ii) As Member State of consumption broken down by Member State of identification		
	Union Scheme	Non-Union Scheme	Import Scheme	Union Scheme	Non-Union Scheme	Import Scheme
RO						
SE						
SI						
SK						
XI (*)		N/A			N/A	
Total						

(*) Data concerning Northern Ireland to be provided only for the Union scheme and the Import scheme, but not for the non-Union scheme.

(b) Please provide details of the global taxable amount as MS of identification declared in the IOSS VAT return for the relevant calendar year:

Note: Data to be provided in numeric format, rounded to the nearest euro with no decimals, no separators, e.g. 10023452; for nil values use 0.

Annual global taxable amount (in euro)

(c) Use of the correction mechanism:

Please provide, for the relevant calendar year the number of VAT returns that contained a correction.

	Union Scheme	Non-Union Scheme	Import Scheme
Number of corrections			

3. *The VAT Payment Module*

(a) VAT amount paid in OSS/IOSS schemes.

(i) The total OSS/IOSS VAT amounts for the relevant calendar year sent by you as Member State of identification to the Member States of consumption (breakdown per Member State of consumption).

Please provide details in euro for January to December (inclusive) of the relevant calendar year.

Note: Data to be provided in numeric format, rounded to the nearest euro with no decimals, no separators, e.g. 10023452; for nil values use 0.

(ii) The total OSS/IOSS VAT amounts for the relevant calendar year received by you as Member State of consumption (breakdown per Member State of identification).

Please provide details in euro for January to December (inclusive) of the relevant calendar year.

Note: Data to be provided in numeric format, rounded to the nearest euro with no decimals, no separators, e.g. 10023452; for nil values use 0.

	(i) OSS/IOSS VAT amounts sent as Member State of identification to the Member States of consumption			(ii) OSS/IOSS VAT amounts received as Member State of consumption		
	Union Scheme	Non-Union Scheme	Import Scheme	Union Scheme	Non-Union Scheme	Import Scheme
AT						
BE						
BG						
CY						
CZ						
DE						
DK						
EE						
EL						
ES						
FI						
FR						
HR						
HU						
IE						
IT						
LT						
LU						
LV						

	(i) OSS/IOSS VAT amounts sent as Member State of identification to the Member States of consumption			(ii) OSS/IOSS VAT amounts received as Member State of consumption		
	Union Scheme	Non-Union Scheme	Import Scheme	Union Scheme	Non-Union Scheme	Import Scheme
MT						
NL						
PL						
PT						
RO						
SE						
SI						
SK						
XI (*)		N/A			N/A	
Total						

(*) Data concerning Northern Ireland must be provided only for the Union scheme and the import scheme, but not for the non-Union scheme.

(b) The total number of reimbursements for the relevant calendar year.

Note: Data to be provided in numeric format; for nil values use 0.

	Union Scheme	Non-Union Scheme	Import Scheme
Number of reimbursements			

(c) The number of VAT return/payment reminders for the relevant calendar year as Member State of identification (MSID) and number of payment reminders as Member State of consumption (MSCON).

Please provide details of VAT return and VAT payment reminders relating to January to December for the relevant year.

	Union Scheme	Non-Union Scheme	Import Scheme
VAT return reminders as MSID			
Payment reminders as MSID			
Payment reminders as MSCON'			