

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2020/21

of 14 January 2020

amending Implementing Regulation (EU) No 79/2012 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

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 471(c) thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) No 79/2012 ⁽²⁾ provides in point (d) of Article 7(2) that the Commission shall make a web portal available for Member States that choose to publish among others the tax rate applicable for supplies of telecommunication, broadcasting and electronically supplied services referred to in the second paragraph of Article 47 of Regulation (EU) No 904/2010.
- (2) Chapter 6 of Title XII of Council Directive 2006/112/EC ⁽³⁾ provides for special schemes for taxable persons supplying certain services. That Chapter was amended by Council Directive (EU) 2017/2455 ⁽⁴⁾ and its scope was extended to supplies of services to non-taxable persons and distance sales of goods.
- (3) In order to take into account the extended scope of the special schemes of Chapter 6 of Title XII of Directive 2006/112/EC, Regulation (EU) No 904/2010 was amended by Regulation (EU) 2017/2454 ⁽⁵⁾ and Article 47g was inserted.
- (4) Implementing Regulation (EU) No 79/2012 should therefore be amended to reflect this change to Regulation (EU) No 904/2010.
- (5) In order for this Regulation to apply from the same date as the amended provisions of Chapter 6 of Title XII of Directive 2006/112/EC and Article 47g of Regulation (EU) No 904/2010, this Regulation should apply from 1 January 2021.
- (6) 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

Point (d) of Article 7(2) of Implementing Regulation (EU) No 79/2012 is replaced by the following:

‘(d) as from 1 January 2021, the tax rates applicable to supplies of goods and services in accordance with the special schemes provided for in Chapter 6 of Title XII of Directive 2006/112/EC referred to in the second paragraph of Article 47g of Regulation (EU) No 904/2010.’

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

⁽⁴⁾ Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods (OJ L 348, 29.12.2017, p. 7).

⁽⁵⁾ Council Regulation (EU) 2017/2454 of 5 December 2017 amending Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 348, 29.12.2017, p. 1).

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*.

It shall apply from 1 January 2021.

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

Done at Brussels, 14 January 2020.

For the Commission

The President

Ursula VON DER LEYEN
