

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**

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 points (a) and (b) of Article 47l thereof,

Whereas:

- (1) Chapter 6 of Title XII of Council Directive 2006/112/EC ⁽²⁾, which provides for special schemes for taxable persons supplying certain services, has been amended by Council Directive (EU) 2017/2455 ⁽³⁾ and Council Directive (EU) 2019/1995 ⁽⁴⁾ to enlarge the special schemes. The measures necessary to comply with those two amending Directives are to apply from 1 January 2021.
- (2) Regulation (EU) No 904/2010 lays down rules for administrative cooperation and the fight against fraud in the field of value added tax (VAT). Articles 47b, 47c, 47d and 47e of that Regulation concern the exchange of certain information relating to the special schemes provided for in Chapter 6 of Title XII of Directive 2006/112/EC. In particular, those Articles provide for the exchange of identification details and VAT return details and for the exchange of any subsequent changes to those details. Those Articles are applicable from 1 January 2021.
- (3) To ensure that the information referred to in those Articles is exchanged in a uniform manner, it is necessary to adopt the technical details for such exchanges, including a common electronic message. This would also allow for the uniform development of the technical and functional specifications, as they would follow a regulated framework.
- (4) Certain information such as the exclusion from the special schemes, the voluntary cessation or the change of Member State of identification should also be exchanged, without delay, in a uniform manner in order to allow Member States to monitor the correct application of the special schemes and to combat fraud. To that end, common arrangements for the electronic exchange of such information should be provided.
- (5) In order to keep the administrative burden on taxable persons to a minimum, it is necessary to establish certain requirements for the electronic interface that will make it easier for taxable persons to submit identification information and VAT returns. Member States are not prevented from providing additional functionalities to further reduce the administrative burden.
- (6) It is necessary to make it clear what specific information is required to be submitted in cases where no supplies falling under the special schemes are made in a particular period.
- (7) With a view to enabling Member States and taxable persons to refer to VAT returns in an unambiguous way in subsequent communications, including communications on the payment of the tax, the Member State of identification should allocate a unique reference number to each VAT return.
- (8) This Regulation should apply from the day from which Articles 47b, 47c, 47d and 47e of Regulation (EU) No 904/2010 apply.

⁽¹⁾ OJ L 268, 12.10.2010, p. 1.

⁽²⁾ 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).

⁽³⁾ 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).

⁽⁴⁾ Council Directive (EU) 2019/1995 of 21 November 2019 amending Directive 2006/112/EC as regards provisions relating to distance sales of goods and certain domestic supplies of goods (OJ L 310, 2.12.2019, p. 1).

- (9) Commission Implementing Regulation (EU) No 815/2012 ⁽⁵⁾ lays down detailed rules under Articles 44 and 45 of Regulation (EU) No 904/2010 concerning the exchange of information relating to the special schemes for telecommunications, broadcasting or electronic services. Those Articles are applicable for the period from 1 January 2015 to 31 December 2020. Implementing Regulation (EU) No 815/2012 should therefore be repealed with effect from 1 January 2021. However, it should continue to apply until 10 February 2024 as regards the submission of and corrections to VAT returns in respect of supplies of services covered by either of the special schemes referred to in that Implementing Regulation that were carried out before 1 January 2021.
- (10) 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

Definitions

For the purposes of this Regulation, the following definitions apply:

- (1) 'non-Union scheme' means the special scheme for services supplied by taxable persons not established within the Community provided for in Section 2 of Chapter 6 of Title XII of Directive 2006/112/EC;
- (2) 'Union scheme' means the special scheme for intra-Community distance sales of goods, for supplies of goods within a Member State made by electronic interfaces facilitating those supplies in accordance with paragraph 2 of Article 14a of Directive 2006/112/EC and for services supplied by taxable persons established within the Community but not in the Member State of consumption provided for in Section 3 of Chapter 6 of Title XII of Directive 2006/112/EC;
- (3) 'import scheme' means the special scheme for distance sales of goods imported from third territories or third countries provided for in Section 4 of Chapter 6 of Title XII of Directive 2006/112/EC;
- (4) 'special schemes' means the non-Union scheme, the Union scheme and the import scheme.

Article 2

Functionalities of the electronic interface

The electronic interface in the Member State of identification by which a taxable person or an intermediary acting on his behalf registers for the use of one of the special schemes, and by which that person or his intermediary submits value added tax (VAT) returns under that scheme to the Member State of identification, shall have the following functionalities:

- (a) it must offer the facility to save the information, and any change in the information, to be provided pursuant to Article 361 or 369p of Directive 2006/112/EC, and the information to be included in the VAT return pursuant to Article 365, 369g or 369t of Directive 2006/112/EC, before that information or change is submitted;
- (b) it must allow for the taxable person or the intermediary acting on his behalf to submit the relevant information relating to the VAT returns via an electronic file transfer in accordance with conditions laid down by the Member State of identification.

Article 3

Transmission of identification information

1. The Member State of identification shall transmit the following information to the other Member States via the CCN/CSI network, including any changes to such information:

- (a) information to identify the taxable person using the non-Union scheme;

⁽⁵⁾ Commission Implementing Regulation (EU) No 815/2012 of 13 September 2012 laying down detailed rules for the application of Council Regulation (EU) No 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons (OJ L 249, 14.9.2012, p. 3).

- (b) information to identify the taxable person using the Union scheme;
 - (c) information to identify the taxable person using the import scheme;
 - (d) information to identify an intermediary;
 - (e) the identification number allocated to the taxable person or to an intermediary.
2. The common electronic message set out in Annex I shall be used to transmit the information referred to in paragraph 1 using the following column in each case:
- (a) column B for the non-Union scheme;
 - (b) column C for the Union scheme;
 - (c) column D for the import scheme for identification of the taxable person in accordance with Article 369p(1) or (3) of Directive 2006/112/EC;
 - (d) column E for the import scheme for identification of the intermediary in accordance with Article 369p(2) of Directive 2006/112/EC.
3. The Member State of identification shall without delay inform the other Member States via the CCN/CSI network, using the common electronic message set out in Annex II to this Regulation, where the taxable person:
- (a) is excluded from, or deleted from the identification register of, one of the special schemes in accordance with Article 363, 369e or 369r(1) or (3) of Directive 2006/112/EC;
 - (b) voluntarily ceases to use one of the special schemes;
 - (c) changes the Member State of identification within the Union scheme or the import scheme.
4. The Member State of identification shall without delay inform the other Member States via the CCN/CSI network, using the common electronic message set out in Annex II to this Regulation, where the intermediary:
- (a) is deleted from the identification register in accordance with Article 369r(2) of Directive 2006/112/EC;
 - (b) voluntarily ceases to act as intermediary;
 - (c) changes the Member State of identification.
5. The individual VAT identification numbers allocated to or, as applicable, in respect of taxable persons pursuant to Article 369q(1) and (3) of Directive 2006/112/EC shall be automatically exchanged between the Member State of identification and the other Member States via a central register or another trusted data sharing tool in a manner that ensures at all times that Member States have a correct up-to-date view of the validity of all such VAT identification numbers that have been allocated by all Member States.

Article 4

Submission of VAT return by the taxable person or the intermediary

1. The taxable person or, where applicable in the case of the import scheme, the intermediary acting on his behalf shall submit the VAT returns with the details required pursuant to Article 365, 369g or 369t of Directive 2006/112/EC to the Member State of identification using the common electronic message set out in Annex III to this Regulation. Column B of that common electronic message shall be used for the non-Union scheme, column C for the Union scheme and column D for the import scheme.
2. Where, with respect to a special scheme, a taxable person makes no supplies of goods or services under that special scheme in any Member State during a tax period and has no amendments to make to previous VAT returns, a nil VAT return shall be completed. For that purpose, only the following boxes of the common electronic message set out in Annex III shall be completed:
- (a) boxes 1, 2, 11 and 24 for the non-Union scheme;
 - (b) boxes 1, 2, 21 and 24 for the Union scheme;
 - (c) boxes 1, 1a, 2, 11 and 24 for the import scheme.
3. The taxable person or, where applicable in the case of the import scheme, the intermediary acting on his behalf shall only be required to insert the supplies relating to a Member State of consumption if supplies of goods or services under the special schemes have been made in that Member State within the tax period.

In addition, in the case of the Union scheme, the taxable person shall only be required to insert the supplies referred to in Article 369g(2)(a) and (b) of Directive 2006/112/EC relating to a Member State where goods are dispatched or transported from if goods covered by the Union scheme have been dispatched or transported from that Member State within the tax period. Similarly, the taxable person shall only be required to insert the supplies from a Member State of establishment if supplies of services under the Union scheme have been made from that Member State within the tax period.

Article 5

Transmission of information contained in VAT return

The information contained in the VAT return referred to in Article 4(1) shall be sent by the Member State of identification via the CCN/CSI network, using the common electronic message set out in Annex III:

- (a) to each Member State of consumption mentioned in the VAT return;
- (b) in addition, in the case of the Union scheme, to each of the following Member States mentioned in the VAT return:
 - (i) each Member State from which goods are dispatched or transported;
 - (ii) each Member State of establishment from which services have been supplied.

For the purpose of the first paragraph, the Member State of identification shall transmit to each relevant Member State the general information contained in part 1 of the common electronic message set out in Annex III, together with the information in parts 2, 3 and 4 of that common electronic message relating to that particular Member State.

Article 6

Unique reference number

The information transmitted pursuant to Article 5 shall contain a reference number allocated by the Member State of identification which is unique to the specific VAT return.

Article 7

Repeal

Implementing Regulation (EU) No 815/2012 is repealed with effect from 1 January 2021.

However, as regards the submission of and corrections to VAT returns in respect of supplies of services covered by either of the special schemes referred to in Implementing Regulation (EU) No 815/2012 that were carried out before 1 January 2021, that Implementing Regulation shall continue to apply until 10 February 2024.

Article 8

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*.

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, 12 February 2020.

For the Commission
The President
Ursula VON DER LEYEN

Identification details

Column A	Column B	Column C	Column D	Column E
Box number	The non-Union scheme	The Union scheme	The import scheme (Identification of the taxable person)	The import scheme (Identification of the intermediary)
1	Individual VAT identification number allocated by the Member State of identification in accordance with Article 362 of Directive 2006/112/EC ⁽¹⁾	Individual VAT identification number allocated by the Member State of identification in accordance with Article 369d of Directive 2006/112/EC, including the country code	Individual VAT identification number allocated by the Member State of identification in accordance with Article 369q(1) or (3) of Directive 2006/112/EC ⁽²⁾	Individual identification number allocated by the Member State of identification in accordance with Article 369q(2) of Directive 2006/112/EC ⁽³⁾
1a			If the taxable person is represented by an intermediary, the individual identification number of that intermediary allocated in accordance with Article 369q(2) of Directive 2006/112/EC	
2	National tax number		National tax number ⁽⁴⁾	
2a			VAT identification number, if any	VAT identification number
3	Company name	Company name	Company name	Company name
4	Trading name(s) of the company if different from the company name	Trading name(s) of the company if different from the company name	Trading name(s) of the company if different from the company name	Trading name(s) of the company if different from the company name
5	Full postal address of the company ⁽⁵⁾	Full postal address of the company ⁽⁵⁾	Full postal address of the company ⁽⁵⁾	Full postal address of the company ⁽⁵⁾
6	Country in which the taxable person has his place of business	Country in which the taxable person has his place of business if not in the Union	Country in which the taxable person has his place of business	The Member State in which the intermediary has his place of business or, in the absence of a place of business in the Union, the Member State in which the intermediary has a fixed establishment where he indicates that he will make use of the import scheme on behalf of the taxable person(s) he represents
7	Email address of the taxable person	Email address of the taxable person	Email address of the taxable person	Email address of the intermediary
8	Website(s) of the taxable person	Website(s) of the taxable person where available	Website(s) of the taxable person	
9	Contact name	Contact name	Contact name	Contact name

Column A	Column B	Column C	Column D	Column E
Box number	The non-Union scheme	The Union scheme	The import scheme (Identification of the taxable person)	The import scheme (Identification of the intermediary)
10	Telephone number	Telephone number	Telephone number	Telephone number
11	IBAN or OBAN number	IBAN number	IBAN number ⁽⁶⁾	IBAN number ⁽⁷⁾
12	BIC number ⁽⁸⁾	BIC number ⁽⁸⁾	BIC number ⁽⁶⁾ ⁽⁸⁾	BIC number ⁽⁷⁾ ⁽⁸⁾
13.1		Individual VAT identification number(s) or, if not available, tax reference number(s) allocated by the Member State(s) in which the taxable person has a fixed establishment(s) other than the Member State of identification and by the Member State(s) where goods are dispatched or transported from other than the Member State of identification ⁽⁹⁾ Indicator of whether the taxable person has a fixed establishment in this Member State ⁽¹⁴⁾	Individual VAT identification number(s) or, if not available, tax reference number(s) allocated by the Member State(s) in which the taxable person has a fixed establishment(s) other than the Member State of identification ⁽⁹⁾	Individual VAT identification number(s) or, if not available, tax reference number(s) allocated by the Member State(s) in which the intermediary has a fixed establishment(s) other than the Member State of identification ⁽⁹⁾
14.1		Full postal address and trading name of fixed establishments and places where goods are dispatched or transported from in Member States other than the Member State of identification ⁽¹⁰⁾	Full postal address and trading name of fixed establishments in Member States other than the Member State of identification ⁽¹⁰⁾	Full postal address and trading name of fixed establishments in Member States other than the Member State of identification ⁽¹⁰⁾
15.1		VAT identification number(s) allocated by Member State(s) as a non-established taxable person ⁽¹¹⁾		
16.1	Electronic declaration that the taxable person is not established within the Union	Electronic declaration that the taxable person is not established within the Union		
16.2.		Indicator of whether the taxable person is an electronic interface referred to in Article 14a(2) of Directive 2006/112/EC ⁽¹⁴⁾		
17	Date of commencement of using the scheme ⁽¹²⁾	Date of commencement of using the scheme ⁽¹²⁾	Date of commencement of using the scheme ⁽¹³⁾	

Column A	Column B	Column C	Column D	Column E
Box number	The non-Union scheme	The Union scheme	The import scheme (Identification of the taxable person)	The import scheme (Identification of the intermediary)
18	Date of request by the taxable person to be registered under the scheme	Date of request by the taxable person to be registered under the scheme	Date of request by the taxable person or the intermediary acting on his behalf to be registered under the scheme	Date of request to be registered as an intermediary
19	Date of registration decision by the Member State of identification	Date of registration decision by the Member State of identification	Date of registration decision by the Member State of identification	Date of registration decision by the Member State of identification
20		Indicator of whether the taxable person is a VAT group ⁽¹⁴⁾		
21	Individual VAT identification number(s) allocated by the Member State of identification in accordance with Articles 362, 369d or 369q of Directive 2006/112/EC if the taxable person has previously used or is currently using one of these schemes	Individual VAT identification number(s) allocated by the Member State of identification in accordance with Articles 362, 369d or 369q of Directive 2006/112/EC if the taxable person has previously used or is currently using one of these schemes	Individual VAT identification number(s) allocated by the Member State of identification in accordance with Articles 362, 369d or 369q of Directive 2006/112/EC if the taxable person has previously used or is currently using one of these schemes	Intermediary number(s) allocated by the Member State of identification in accordance with Article 369q(2) of Directive 2006/112/EC

⁽¹⁾ To follow format: EUxxxxxyyyz where: xxx is the 3-digit ISO numeric code of the Member State of identification (MSI); yyyyy is the 5-digit number assigned by MSI; and z is a check digit.

⁽²⁾ To follow format: IMxxxxxyyyz where: xxx is the 3-digit ISO numeric code of the MSI; yyyyy is the 6-digit number assigned by MSI; and z is a check digit.

⁽³⁾ To follow format: INxxxxxyyyz where: xxx is the 3-digit ISO numeric code of the MSI; yyyyy is the 6-digit number assigned by MSI; and z is a check digit.

⁽⁴⁾ Mandatory if no VAT identification number is given in Box 2a.

⁽⁵⁾ Postcode to be indicated if there is one.

⁽⁶⁾ Where the taxable person is not represented by an intermediary.

⁽⁷⁾ Where the taxable person is represented by an intermediary.

⁽⁸⁾ The BIC number is optional.

⁽⁹⁾ Where there is more than one fixed establishment or more than one Member State where goods are dispatched or transported from, use box 13.1, 13.2, etc.

⁽¹⁰⁾ Where there is more than one fixed establishment and/or place where goods are dispatched or transported from, use box 14.1, 14.2, etc.

⁽¹¹⁾ Where there is more than one VAT identification number allocated by Member State(s) as a non-established taxable person, use box 15.1, 15.2 etc.

⁽¹²⁾ This can be in certain limited cases prior to the date of registration for the scheme.

⁽¹³⁾ The date of commencement of using the scheme is identical to the date in column D, box 19 and, in case of pre-registration in accordance with the third paragraph of Article 2 of Council Implementing Regulation (EU) 2019/2026, cannot be prior to 1 January 2021.

⁽¹⁴⁾ This is a simple yes/no tick box.

ANNEX II

Details relating to the status of a taxable person or an intermediary in the register of a Member State of identification

	Individual VAT identification number of a taxable person allocated by the Member State of identification, including country code	Individual identification number of an intermediary allocated by the Member State of identification, including country code
Date from which the change is effective	<p>Reason for changing the status of the taxable person in the register by using the following codes:</p> <ol style="list-style-type: none"> (1) The taxable person or, where relevant, the intermediary acting on his behalf has notified the Member State of identification that the taxable person no longer carries out supplies of services and/or goods covered by the special scheme; (2) It is assumed by the Member State of identification that the taxable activities of the taxable person covered by the special scheme have ceased; (3) The taxable person no longer meets the conditions necessary for the use of the special scheme; (4) The taxable person persistently fails to comply with the rules of the special scheme; (5) The taxable person or the intermediary acting on his behalf has requested to voluntarily leave the scheme; (6) The taxable person has requested to be identified in a new Member State of identification. 	<p>Reason for changing the status of the intermediary in the register by using the following codes:</p> <ol style="list-style-type: none"> (2) The intermediary has not acted as an intermediary on behalf of any taxable person making use of the import scheme for a period of two consecutive calendar quarters; (3) The intermediary no longer meets the conditions necessary for acting as such; (4) The intermediary persistently fails to comply with the rules of the import scheme; (5) The intermediary has requested to voluntarily cease to act as intermediary (6) The intermediary has requested to be identified in a new Member State of identification.

VAT returns

Part 1: General information			
Column A	Column B	Column C	Column D
Box number	The non-Union scheme	The Union scheme	The import scheme
<i>Unique reference number</i> ⁽¹⁾ :			
1	Individual VAT identification number allocated by the Member State of identification in accordance with Article 362 of Directive 2006/112/EC	Individual VAT identification number allocated by the Member State of identification in accordance with Article 369d of Directive 2006/112/EC, including country code	Individual VAT identification number allocated by the Member State of identification in accordance with Article 369q(1) or (3) of Directive 2006/112/EC
1a			If the taxable person is represented by an intermediary, the identification number of that intermediary allocated in accordance with Article 369q(2) of Directive 2006/112/EC
2	Tax period ⁽²⁾	Tax period ⁽²⁾	Tax period ⁽²⁾
2a	Start date and end date of period ⁽⁴⁾	Start date and end date of period ⁽⁴⁾	Start date and end date of period ⁽²⁾
3	Currency	Currency	Currency
Part 2: For each Member State of consumption in which VAT is due ⁽⁶⁾			
		2(a) Services supplied from the Member State of identification and fixed establishment(s) outside the Union 2(b) Supplies of goods dispatched or transported from the Member State of identification ⁽⁷⁾	
4.1	Country code of the Member State of consumption	Country code of the Member State of consumption	Country code of the Member State of consumption
5.1	Standard VAT rate in the Member State of consumption ⁽⁸⁾	Standard VAT rate in the Member State of consumption ⁽⁸⁾	Standard VAT rate in the Member State of consumption ⁽⁸⁾
6.1	Reduced VAT rate in the Member State of consumption ⁽⁸⁾	Reduced VAT rate in the Member State of consumption ⁽⁸⁾	Reduced VAT rate in the Member State of consumption ⁽⁸⁾
7.1	Taxable amount at standard rate ⁽⁸⁾	Taxable amount at standard rate ⁽⁸⁾	Taxable amount at standard rate ⁽⁸⁾
8.1	VAT amount at standard rate ⁽⁸⁾	VAT amount at standard rate ⁽⁸⁾	VAT amount at standard rate ⁽⁸⁾
9.1	Taxable amount at reduced rate ⁽⁸⁾	Taxable amount at reduced rate ⁽⁸⁾	Taxable amount at reduced rate ⁽⁸⁾

10.1	VAT amount at reduced rate ⁽⁸⁾	VAT amount at reduced rate ⁽⁸⁾	VAT amount at reduced rate ⁽⁸⁾
11.1	Total VAT amount payable	Total VAT amount payable for supplies of services declared in part 2a and supplies of goods declared in part 2b	Total VAT amount payable
		2(c) Services supplied from fixed establishments in Member States other than the Member State of identification ⁽⁹⁾	
		2(d) Supplies of goods dispatched or transported from a Member State other than the Member State of identification ^{(10) (11)}	
12.1		Country code of the Member State of consumption	
13.1		Standard VAT rate in the Member State of consumption ⁽⁸⁾	
14.1		Reduced VAT rate in the Member State of consumption ⁽⁸⁾	
15.1		Individual VAT identification number or, if not available, tax reference number, including country code: — of the fixed establishment from which supplies of services are made; or — of the establishment from which goods are dispatched or transported. Where the supplies of goods are made in accordance with Article 14a(2) of Directive 2006/112/EC and the taxable person does not have a VAT identification or tax reference number in the Member State from which goods are dispatched or transported, the country code of that Member State must still be provided.	
16.1		Taxable amount at standard rate ⁽⁸⁾	
17.1		VAT amount at standard rate ⁽⁸⁾	
18.1		Taxable amount at reduced rate ⁽⁸⁾	
19.1		VAT amount at reduced rate ⁽⁸⁾	
20.1		Total VAT amount payable for supplies of services declared in part 2c and supplies of goods declared in part 2d	
		2(e) Grand total for supplies from the Member State of identification, supplies of goods from another Member State and services from all fixed establishments not in the Member State of identification	
21.1		Total VAT amount payable (Box 11.1 + Box 11.2 ... + Box 20.1 + Box 20.2 ...)	

Part 3: For each Member State of consumption for which a VAT correction is made

22.1.	Tax period ⁽²⁾	Tax period ⁽²⁾	Tax period ⁽²⁾
23.1	Country code of the Member State of consumption	Country code of the Member State of consumption	Country code of the Member State of consumption
24.1	Total VAT amount resulting from corrections of supplies ⁽¹²⁾	Total VAT amount resulting from corrections of supplies ⁽¹²⁾	Total VAT amount resulting from corrections of supplies ⁽¹²⁾

Part 4: Balance of VAT due for each Member State of consumption

25.1.	Total VAT amount due including corrections of previous returns per Member State (Box 11.1 + Box 11.2 ... + Box 24.1 + Box 24.2. ...) ⁽¹²⁾	Total VAT amount due including corrections of previous returns per Member State (Box 21.1 + Box 21.2 ... + Box 24.1 + Box 24.2. ...) ⁽¹²⁾	Total VAT amount due including corrections of previous returns per Member State (Box 11.1 + Box 11.2 ... + Box 24.1 + Box 24.2. ...) ⁽¹²⁾
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Part 5: Total amount of VAT due for all Member States of consumption

26	Total VAT amount due for all Member States (Box 25.1+ 25.2. ...) ⁽¹³⁾	Total VAT amount due for all Member States (Box 25.1+ 25.2. ...) ⁽¹³⁾	Total VAT amount due for all Member States (Box 25.1+ 25.2. ...) ⁽¹³⁾
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⁽¹⁾ Unique reference number as allocated by the Member State of identification shall consist of country code of MSI/VAT number/period – i.e. CZ/xxxxxxxx/Q1.yyyy (or /M01.yyyy for the import scheme) + add timestamp. The number shall be attributed by the Member State of identification before transmission of the return to the other Member States concerned.

⁽²⁾ Relates to calendar quarters: Q1.yyyy – Q2.yyyy – Q3.yyyy – Q4.yyyy. Where there is more than one tax period to be corrected in Part 3, use box 22.1.1, 22.1.2, etc.

⁽³⁾ Relates to calendar months: M01.yyyy – M02.yyyy – M03.yyyy – etc. Where there is more than one tax period to be corrected in Part 3, use box 22.1.1, 22.1.2, etc.

⁽⁴⁾ To be completed only in cases where the taxable person submits more than one VAT return for the same quarter. Relates to calendar days: dd.mm.yyyy – dd.mm.yyyy.

⁽⁵⁾ To be completed only in cases where the taxable person/the intermediary submits more than one VAT return for the same month. Relates to calendar days: dd.mm.yyyy – dd.mm.yyyy.

⁽⁶⁾ Where there is more than one Member State of consumption.

⁽⁷⁾ Including supplies facilitated by an electronic interface referred to in Article 14a(2) of Directive 2006/112/EC, where the dispatch or the transport of those goods begins and ends in the Member State of identification.

⁽⁸⁾ Where more than one standard rate is applied during the return period, use boxes 5.1.2, 7.1.2, 8.1.2, 13.1.2, 16.1.2, 17.1.2, etc. Where more than one reduced VAT rate is applied, use boxes 6.1.2, 9.1.2, 10.1.2, 14.1.2, 18.1.2, 19.1.2, etc.

⁽⁹⁾ Where there is more than one fixed establishment, use box 12.2 to 20.2, etc.

⁽¹⁰⁾ Where there is more than one Member State other than the Member State of identification from which goods are dispatched or transported, use box 12.2 to 20.2, etc.

⁽¹¹⁾ Including supplies facilitated by an electronic interface referred to in Article 14a(2) of Directive 2006/112/EC, where the dispatch or the transport of those goods begins and ends in the same Member State.

⁽¹²⁾ This amount can be negative.

⁽¹³⁾ Negative amounts in boxes 25.1, 25.2, etc. cannot be taken into account.