

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****(Text with EEA relevance)**

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 information for statistical purposes related to exports and imports of goods that the tax and customs authorities in each Member State shall provide to the competent national statistical authorities (NSAs).
- (2) The details for the statistical information related to exports and imports of goods to be provided by the tax and customs authorities in each Member State to the competent NSAs, included in Annexes V and VI to Regulation (EU) 2019/2152, should be further specified.
- (3) To ensure that the information provided by the tax authorities to NSAs for statistical purposes contains information on intra-Community distance sales of goods, it is necessary to amend Annex V to Regulation (EU) 2019/2152.
- (4) It is necessary to amend Annex VI to Regulation (EU) 2019/2152 to ensure that under centralised clearance pursuant to Article 179 of Regulation (EU) No 952/2013 of the European Parliament and of the Council ⁽²⁾, where more than one Member State is involved, the obligation on customs authorities to provide customs declarations data to their NSAs applies also in the Member State where the goods are located.
- (5) It is also necessary to amend Annex VI to Regulation (EU) 2019/2152 to ensure that NSAs can receive information from their customs authorities on applied customs simplifications and on the involved trade operators.
- (6) Annexes V and VI to Regulation (EU) 2019/2152 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

*Article 1***Subject matter**

This Delegated Regulation further specifies the details for the statistical information related to exports and imports of goods to be provided by the tax and customs authorities in each Member State to the competent NSAs.

⁽¹⁾ OJ L 327, 17.12.2019, p. 1.

⁽²⁾ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).

*Article 2***Information from VAT returns**

The information from value added tax (VAT) returns on taxable persons or non-taxable legal persons, as referred to in point (a) of Annex V to Regulation (EU) 2019/2152 shall include at least:

- (a) the full name of the taxable person or non-taxable legal person;
- (b) the full address, including post code;
- (c) the identification number allocated to that person in accordance with Article 214 of Council Directive 2006/112/EC⁽³⁾;
- (d) for each taxable person or non-taxable legal person:
 - (i) the taxable amount of intra-Union supplies and acquisitions of goods collected from VAT returns in accordance with Article 251(a) and (c) of Directive 2006/112/EC;
 - (ii) the tax period.

*Article 3***Information from recapitulative statements**

1. The information on intra-Union supplies collected from the recapitulative VAT statements, as referred to in point (b) of Annex V to Regulation (EU) 2019/2152, shall include at least:

- (a) the tax period;
- (b) the VAT identification number of each national supplier;
- (c) the VAT identification number of the partner Member State acquirer;
- (d) the taxable amount between each national supplier and partner Member State acquirer;
- (e) the identification of subsequent supplies.

2. The information on intra-Union acquisitions communicated by all other Member States, as referred to in point (c) of Annex V to Regulation (EU) 2019/2152, shall include at least:

- (a) the tax period;
- (b) the VAT identification number of each national acquirer;
- (c) the total taxable amount by national acquirer aggregated by partner Member State.

*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 information set out in Annex I to this Regulation.

*Article 5***Amendment to Regulation (EU) 2019/2152**

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

⁽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).

*Article 6***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 2022.

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

Done at Brussels, 14 July 2021.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

1. General information

1.1 Declaration type

1.2 Additional declaration type

1.3 Procedure

1.4 Additional procedure(s)

1.5 Date of acceptance of the customs declaration

2. Authorisations

2.1 In case of Centralised Clearance, where more than one Member State is involved: number of the authorisation for Centralised Clearance

3. Parties

3.1 Exporter identification No.

3.2 Importer identification No.

3.3 Buyer identification No.

3.4 Consignee identification No. (!)

4. Valuation information/Taxes

4.1 Invoice currency

4.2 Preference (preferential treatment applied by customs)

5. Countries

5.1 Country of destination code

5.2 Country of dispatch/export code

5.3 Country of origin code

5.4 Country of preferential origin code

5.5 In case of Centralised Clearance: either the code of the customs office of presentation or the code of the Member State in which the goods are presented to customs

6. Goods identification

6.1 Net mass (kg)

6.2 Supplementary units

6.3 Commodity code – Combined Nomenclature code

6.4 Commodity code – TARIC code

6.5 Commodity code HS6, where TARIC or Combined Nomenclature is not available

7. Transport information

7.1 Container

7.2 Mode of transport at the border

7.3 Inland mode of transport

8. Statistical data

8.1 Nature of transaction

8.2 Statistical value

(¹) Only for the customs data requirements under Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446 (OJ L 69, 15.3.2016, p. 1).

ANNEX II

ANNEX V

Information to be provided by the tax authorities responsible in each Member State to the NSA 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 acquisition 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 on 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 on supplies of goods related to the special scheme, provided for in Section 3 of Chapter 6 of Title XII of Council Directive 2006/112/EC, communicated by all other Member States in accordance with Article 21(1) of Regulation (EU) No 904/2010.

⁽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).

ANNEX VI

Information to be provided by the customs authorities responsible in each Member State to the NSA 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 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) No 952/2013.
 - (d) information on applied procedures, simplifications or authorisations granted to trade operators and information identifying those trade operators.
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⁽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).