Council of the
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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject:	COUNCIL REGULATION amending Regulation (EU) No 904/2010 as regards the exchange of information for the purpose of monitoring the correct application of call-off stock arrangements

COUNCIL REGULATION (EU) 2018/…

of …

amending Regulation (EU) No 904/2010
as regards the exchange of information
for the purpose of monitoring the correct application
of call-off stock arrangements

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 113 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Parliament[1],

Having regard to the opinion of the European Economic and Social Committee[2],

Acting in accordance with a special legislative procedure,

[1] Opinion of 3 July 2018 (not yet published in the Official Journal).
[2] OJ C 283, 10.8.2018, p. 35.

Whereas:

(1) In order to ensure that the simplification introduced in Council Directive 2006/112/EC[1] as regards call-off stock arrangements can be monitored properly, it is necessary for the relevant competent authorities of the Member States to have automated access to the data collected from taxable persons as regards such transactions.

(2) Taking into account that the provisions included in this Regulation result from the amendments introduced by Council Directive (EU) …/…[2+], this Regulation should apply from the date of the application of those amendments.

(3) Council Regulation (EU) No 904/2010[3] should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

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1 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).

2 Council Directive (EU) …/… of … amending Directive 2006/112/EC as regards the harmonisation and simplification of certain rules in the value added tax system for the taxation of trade between Member States (OJ L …).

+ OJ: Please insert the serial number and complete the reference in the corresponding footnote for the Directive contained in document ST 12848/18.

3 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).

Article 1

Article 21(2) of Regulation (EU) No 904/2010 is amended as follows:

(1) point (c) is replaced by the following:

'(c) the VAT identification numbers of the persons who carried out the supplies of goods and services referred to in point (b) and the VAT identification numbers of the persons who submitted information in accordance with Article 262(2) of Directive 2006/112/EC about the persons holding a VAT identification number referred to in point (a);'.

(2) in point (e), the introductory wording is replaced by the following:

'(e) the total value of the supplies of goods and services referred to in point (b) from each person referred to in point (c) to each person holding a VAT identification number issued by another Member State and, for each person who submitted information in accordance with Article 262(2) of Directive 2006/112/EC, his VAT identification number and the information he submitted about each person holding a VAT identification number issued by another Member State, under the following conditions:'.

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 2020.

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

Done at …,

For the Council
The President