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►**B** **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

(recast)

(OJ L 29, 1.2.2012, p. 13)

Amended by:

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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

(recast)

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 Articles 14, 32, 48 and 49 and Article 51(1) thereof,

Whereas:

(1) To improve and supplement the instruments to combat fraud, Council Regulation (EC) No 1798/2003 of 7 October 2003 on administrative cooperation in the field of value added tax and repealing Regulation (EEC) No 218/92 ([2]) has been recast and repealed by Regulation (EU) No 904/2010. The rules as they can be found in Regulation (EU) No 904/2010 should be reflected at the level of the acts implementing Regulation (EU) No 904/2010.

(2) Commission Regulation (EC) No 1925/2004 of 29 October 2004 laying down detailed rules for implementing certain provisions of Council Regulation (EC) No 1798/2003 concerning administrative cooperation in the field of value-added tax ([3]) has been substantially amended. Since further amendments are to be made following the adoption of Regulation (EU) No 904/2010 and in order to have a single set of rules on the exchange of information it should be recast in the interests of clarity together with Commission Regulation (EC) No 1174/2009 of 30 November 2009 laying down rules for the implementation of Articles 34a and 37 of Council Regulation (EC) No 1798/2003 as regards refunds of value added tax under Council Directive 2008/9/EC ([4]).

(3) In order to facilitate the exchange of information between Member States it is necessary to specify the exact categories of information to be exchanged without prior request, as well as the frequency with which those exchanges are to be made, and the relevant practical arrangements. To the extent that Member States intend to abstain from such exchange, they should notify it to the Commission in accordance with Article 14(1) of Regulation (EU) No 904/2010.

([1]) OJ L 268, 12.10.2010, p. 1.
([2]) OJ L 264, 15.10.2003, p. 1.
([3]) OJ L 331, 5.11.2004, p. 13.
([4]) OJ L 314, 1.12.2009, p. 50.

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(4) Pursuant to Article 51 of Regulation (EU) No 904/2010 information shall be communicated between tax authorities as far as possible by electronic means. Consequently, the practical arrangements and technical details should be laid down.

(5) Practical arrangements should be determined for the provision of information relating to invoicing rules, value added tax (VAT) rates applicable in the context of the special schemes applicable to non-established taxable persons and the additional electronic coded information referred to in Article 9(2) of 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 ([1]).

(6) In order to ensure that Member States are able to effectively make use of the possibilities to require the information foreseen by certain provisions of Directive 2008/9/EC, it is necessary to specify the relevant harmonised codes to be applied when exchanging the relevant information, including the means through which such exchange should take place, in accordance with Regulation (EU) No 904/2010.

(7) Article 9(2) of Directive 2008/9/EC provides that the Member State of refund may require the applicant to provide additional electronic coded information supplementing the codes set out in Article 9(1) of Directive 2008/9/EC, to the extent that such information is necessary due to any restrictions on the right of deduction under Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ([2]), or for the implementation of a derogation received by the Member State of refund under Article 395 or 396 of that Directive.

(8) Pursuant to Article 48(2) of Regulation (EU) No 904/2010, the competent authorities of the Member State of refund are to notify by electronic means the competent authorities of the other Member States of any information required by them under Article 9(2) of Directive 2008/9/EC.

(9) For that purpose, the technical details for the transmission of the additional information required by Member States under Article 9(2) of Directive 2008/9/EC should be determined. In particular, the codes to be used for the transmission of this information should be specified. The codes set out in Annex III to this Regulation have been developed by the Standing Committee on Administrative Cooperation (SCAC) on the basis of the information required by Member States for the purposes of applying Article 9(2) of Directive 2008/9/EC.

([1]) OJ L 44, 20.2.2008, p. 23.
([2]) OJ L 347, 11.12.2006, p. 1.

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(10) Applicants may be required according to Article 11 of Directive 2008/9/EC to provide a description of their business activity using harmonised codes. For that purpose, the commonly used codes provided for in Article 2(1)(d) of Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains [1] should be employed.

(11) Article 25 of Regulation (EU) No 904/2010 states that the requested authority shall, at the request of the requesting authority, notify the addressee of all instruments and decisions emanating from the administrative authorities and concerning the application of VAT legislation in the Member State in which the requesting authority is established.

(12) Where a Member State of refund requests the Member State of establishment to notify the applicant of its decisions and instruments for the purposes of the application of Directive 2008/9/EC, for reasons of data protection, it should be possible that such notification be made via the common communication network/common system interface (CCN/CSI) as defined in Article 2(1)(q) of Regulation (EU) No 904/2010.

(13) Rules should be laid down implementing, inter alia, Article 48 of Regulation (EU) No 904/2010 as regards the introduction of administrative cooperation and the exchange of information concerning the rules relating to the place of supply of services, the special schemes and the refund procedure for value added tax.

(14) Finally, it is necessary to establish a list of the statistical data needed for the evaluation of Regulation (EU) No 904/2010.

(15) 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

Subject matter

This Regulation lays down detailed rules for implementing Articles 14, 32, 48 and 49 and Article 51(1) of Regulation (EU) No 904/2010.

Article 2

Categories of information to be exchanged without prior request

The categories of information subject to automatic exchange, in accordance with Article 13 of Regulation (EU) No 904/2010, shall be the following:

(1) information on non-established traders;

[1] OJ L 393, 30.12.2006, p. 1.

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(2) information on new means of transport.

Article 3

Subcategories of information to be exchanged without prior request

1. In respect of non-established traders the information subject to automatic exchange shall be the following:

(a) information on the allocation of VAT identification numbers to taxable persons established in another Member State;

(b) information on VAT refunds to taxable persons not established in the Member State of refund but established in another Member State pursuant to Council Directive 2008/9/EC.

2. In respect of new means of transport, the information subject to automatic exchange shall be the following:

(a) information on supplies exempted in accordance with Article 138(2)(a) of Directive 2006/112/EC, of new means of transport as defined in Article 2(2), (a) and (b)of that Directive, by persons regarded as taxable persons pursuant to Article 9(2) of that Directive who are identified for VAT purposes;

(b) information on supplies exempted in accordance with Article 138(2)(a) of Directive 2006/112/EC, of new vessels and aircraft as defined in Article 2(2), (a) and (b) of that Directive, by taxable persons identified for VAT purposes, other than those referred to in point (a), to persons not identified for VAT purposes;

(c) information on supplies exempted in accordance with Article 138(2)(a) of Directive 2006/112/EC, of new motorised land vehicles as defined in Article 2(2), (a) and (b) of that Directive, by taxable persons identified for VAT purposes, other than those referred to in point (a), to persons not identified for VAT purposes.

Article 4

Notification of abstention from participation in the exchange of information without prior request

By 20 May 2012 each Member State shall notify the Commission in writing of its decision, taken in accordance with the second subparagraph of Article 14(1) of Regulation (EU) No 904/2010, as to whether it is going to abstain from taking part in the automatic exchange of one or more categories or subcategories of information referred to in Articles 2 and 3 of this Regulation. ►**M1** Croatia shall notify the Commission of its decision, referred to in the previous sentence, to abstain from taking part in the automatic exchange of information by 1 July 2013. ◄ The Commission shall inform the other Member States accordingly of the categories for which a Member State has abstained.

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Article 5

Frequency of the transmission of the information

In cases where the automatic exchange system is being used, information concerning the categories and subcategories referred to respectively in Articles 2 and 3 shall be provided as soon as it becomes available, and in any event within 3 months of the end of the calendar quarter during which that information has become available.

Article 6

Transmission of communications

1. Information communicated pursuant to Regulation (EU) No 904/2010 shall, as far as possible, be transmitted only by electronic means via the CCN/CSI network, with the exception of the following:

(a) the request for notification referred to in Article 25 of Regulation (EU) No 904/2010 and the instrument or decision of which notification is requested;

(b) original documents provided pursuant to Article 9 of Regulation (EU) No 904/2010.

2. The competent authorities of the Member States may agree to communicate the information referred to in points (a) and (b) of paragraph 1 by electronic means.

Article 7

Information to taxable persons

1. Member States shall provide the details on invoicing listed in Annex I to this Regulation in accordance with Article 32 of Regulation (EU) No 904/2010 via the web portal established by the Commission.

2. The Commission shall make the web portal referred to in paragraph 1 available for those Member States choosing to publish the following additional information:

(a) the information on storage of invoices listed in Annex II;

(b) the additional electronic coded information required by Member States pursuant to Article 9(2) of Directive 2008/9/EC;

(c) until 31 December 2014 the standard tax rate referred to in the second paragraph of Article 42 of Regulation (EU) No 904/2010;

(d) as from 1 January 2015 the tax rate applicable for supplies of telecommunication services, broadcasting services and electronically supplied services referred to in the second paragraph of Article 47 of Regulation (EU) No 904/2010.

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Article 8

Information exchanged in the framework of VAT refund

Where a Member State of refund notifies other Member States that it requires additional electronic coded information as provided for in Article 9(2) of Directive 2008/9/EC, the codes specified in Annex III to this Regulation shall be used for the purposes of transmitting this information.

Article 9

Description relating to the business activity exchanged in the framework of VAT refund

Where a Member State of refund requires a description of the applicants business activity as provided for in Article 11 of Directive 2008/9/EC, such information shall be given at the fourth level of the NACE Rev. 2 codes, as provided for in Article 2(1)(d) of Regulation (EC) No 1893/2006.

Article 10

Notification of instruments and decisions relating to a VAT refund

Where a Member State of refund requests a Member State of establishment of an addressee to notify instruments and decisions relating to a refund under Directive 2008/9/EC to the addressee, that notification request may be transmitted via the CCN/CSI network as defined in Article 2(1)(q) of Regulation (EU) No 904/2010.

Article 11

Statistical data

The list of statistical data referred to in Article 49(3) of Regulation (EU) No 904/2010 is set out in Annex IV.

Each Member State shall, before 30 April each year by electronic means, communicate to the Commission the statistical data referred to in the first paragraph, using the model set out in Annex IV.

Article 12

Communication of national measures

Member States shall communicate to the Commission the text of any laws, regulations or administrative provisions which they apply in the field covered by this Regulation.

The Commission shall communicate those measures to the other Member States.

Article 13

Repeal

Regulations (EC) No 1925/2004 and (EC) No 1174/2009 are repealed.

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References to the repealed Regulations shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex VI.

Article 14

Entry into force

This Regulation shall enter into force on the 20th day following 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.

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ANNEX I

The details on invoicing in accordance with by Article 32 of Regulation (EU) No 904/2010

1. **Issuance of invoices**

Article 221(1) of Directive 2006/112/EC — option to require invoices to be issued

Q1. In what other circumstances are invoices required?

Q2. If required, are the invoices simplified invoices or full invoices?

Article 221(2) of Directive 2006/112/EC — option for invoices for exempt financial and insurance services

Q3. Is an invoice required for exempted financial and insurance services?

Q4. If yes, is a simplified or full invoice required?

Article 221(3) of Directive 2006/112/EC — option not to require an invoice for exempt supplies

Q5. For which, if any, exempt supplies is an invoice not required?

2. **Time of issue of an invoice**

Article 222 of Directive 2006/112/EC — option to impose time limits on when invoices are issued.

Q6. Is there a time limit for issuing invoices other than that for intra-Community supplies or cross-border supplies of services subject to the reverse charge?

Q7. If yes, by when must an invoice be issued?

3. **Summary invoices**

Article 223 of Directive 2006/112/EC — time period for issuing summary invoices

Q8. Can summary invoices be issued for supplies becoming chargeable to tax during a period of more than 1 calendar month? This excludes intra-Community supplies and cross-border supplies of services subject to the reverse charge.

Q9. If yes, what is the time period?

4. **Self-billed invoices**

Article 224 of Directive 2006/112/EC — option for self-billed invoices to be issued in the name and on behalf of the taxable person

Q10. Is there a requirement for self-billed invoices to be issued in the name of and behalf of the taxable person making the supply?

5. **Outsourcing of invoices to non-EU third parties**

Article 225 of Directive 2006/112/EC — option to impose conditions on non-EU third parties issuing invoices on behalf of EU suppliers

Q11. Are any conditions imposed on outsourcing of invoices to third parties established outside the EU?

Q12. If yes, what conditions are imposed?

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6. **Content of invoices**

Article 227 of Directive 2006/112/EC — requirement to mention the customer's VAT identification number

Q13. Other than for intra-Community supplies of goods or reverse charge supplies is the customer's VAT identification number required on the invoice?

Q14. If yes, in what circumstances is the customer's VAT identification number required on an invoice?

Article 230 of Directive 2006/112/EC — currency on the VAT invoice

Q15. Where the VAT amount is converted to the national currency using the exchange rate from the European Central Bank, is notification required?

Article 239 of Directive 2006/112/EC — use of a tax reference number

Q16. Is a VAT identification number issued if the supplier or customer does not make intra-Community acquisitions, distance sales or intra-Community supplies?

Article 240 of Directive 2006/112/EC — use of a VAT identification number and a tax reference number

Q17. Where both a VAT identification number and a tax reference number are issued, in what circumstance is one or both required to be mentioned on the invoice?

7. **Paper and electronic invoices**

Article 235 of Directive 2006/112/EC — electronic invoices issued from outside of the EU

Q18. Are there any conditions for electronic invoices issued from a third country?

Q19. If yes, what are those conditions?

8. **Simplified invoices**

Article 238 of Directive 2006/112/EC — use of simplified invoices

Q20. In what circumstances are simplified invoices allowed?

Article 226b of Directive 2006/112/EC — details required on a simplified invoice

Q21. What details are required for simplified invoices?

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ANNEX II

The information on storage of invoices that Member States may provide via the web portal

Article 245 of Council Directive 2006/112/EC — place of storage

Q1. If the place of storage is outside the Member State, is the notification of the place of storage required?

Q2. If yes, how is this notification to be done?

Q3. Can paper invoices be stored outside the Member State?

Article 247(1) of Council Directive 2006/112/EC — storage period

Q4. What are the periods of storage for invoices?

Article 247(2) of Council Directive 2006/112/EC — form of storage

Q5. Can paper invoices be stored electronically?

Q6. Can electronic invoices be stored in paper form?

Q7. Must the data guaranteeing the authenticity of the origin and integrity of the content of invoices stored electronically be kept in the case when e-signatures or EDI are used?

Article 247(3) of Council Directive 2006/112/EC — storage in a third country

Q8. Can invoices be stored in a third country?

Q9. If yes, are there any conditions?

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ANNEX III

Codes for use in the transmission of information under Article 48(2) of Regulation (EU) No 904/2010

Code 1. Fuel		
1.1.	Fuel for means of transport with a mass greater than 3 500 kg, other than means of transport for paying passengers	1.1.1. Petrol 1.1.2. Diesel 1.1.3. LPG 1.1.4. Natural Gas 1.1.5. Bio fuel
1.2.	Fuel for means of transport with a mass less than or equal to 3 500 kg other than means of transport for paying passengers	1.2.1. Petrol 1.2.2. Diesel 1.2.3. LPG 1.2.4. Natural Gas 1.2.5. Bio fuel 1.2.6. PKW 1.2.7. LKW
1.3.	Fuel for means of transport for paying passengers	1.3.1. Petrol 1.3.2. Diesel 1.3.3. LPG 1.3.4. Natural Gas 1.3.5. Bio fuel
1.4.	Fuel used specifically for test vehicles	
1.5.	Petroleum products used for lubrication of means of transport or engines	
1.6.	Fuel purchased for resale	
1.7.	Fuel for means of goods transport	
1.8.	Fuel for passenger and multipurpose cars	1.8.1. Used exclusively for business purposes 1.8.2. Used partly for commercial passenger transport, driving instruction or rental purposes 1.8.3. Used partly for other than 1.8.2 purposes
1.9.	Fuel for motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1 550 kg	1.9.1. Used for commercial passenger transport, driving instruction or rental purposes 1.9.2. Used for business purposes
1.10.	Fuel for machines and agriculture tractors	1.10.1. Petrol 1.10.2. Diesel 1.10.3. LPG 1.10.4. Natural Gas 1.10.5. Bio fuel
1.11.	Fuel for means of passenger transport with less than 9 spaces or a rental car	1.11.1. Petrol 1.11.2. Diesel 1.11.3. LPG 1.11.4. Natural Gas 1.11.5. Bio fuel

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1.12.	Fuel for means of passenger transport other than 1.8 and 1.9	
1.13.	Fuel for means of transport for which there exists no restriction on the right to deduct	
1.14.	Fuel for means of transport for which there exists a restriction on the right to deduct.	

Code 2. Hiring of means of transport

2.1.	Hiring of means of transport with a mass greater than 3 500 kg other than means of transport for paying passengers	
2.2.	Hiring of means of transport with a mass less than or equal to 3 500 kg other than means of transport for paying passengers	2.2.1. For a continuous period exceeding 6 months 2.2.2. For a continuous period equal to or not exceeding 6 months 2.2.3. PKW 2.2.4. LKW
2.3.	Hiring of means of transport for paying passengers	2.3.1. For a continuous period exceeding 6 months 2.3.2. For a continuous period equal to or not exceeding 6 months
2.4.	Hiring of means of goods transport	
2.5.	Hiring of passenger and multipurpose cars	2.5.1. Used exclusively for business purposes 2.5.2. Used partly for commercial passenger transport or driving instruction 2.5.3. Used partly for other than 2.5.2 purposes
2.6.	Hiring of motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1 550 kg	2.6.1. Used for commercial passenger transport or driving instruction 2.6.2. Used for other business purposes
2.7.	Hiring of passenger cars of the M1 category	
2.8.	Hiring of means of passenger transport with more than 9 spaces	
2.9.	Hiring of means of passenger transport with less than 9 spaces	2.9.1. Used for commercial operations 2.9.2. Used for other than commercial operations
2.10.	Hiring of means of transport for which there exists no restriction on the right to deduct	
2.11.	Hiring of a means of transport for which there exists a restriction on the right to deduct.	
2.12.	Hiring of means of transport other than 2.5 and 2.6	

Code 3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)

3.1.	Expenditure relating to means of transport with a mass greater than 3 500 kg other than means of transport for paying passengers	3.1.1. Purchase of means of transport with a mass greater than 3 500 kg other than means of transport for paying passengers

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		3.1.2. Maintenance of a means of transport with a mass greater than 3 500 kg other than means of transport for paying passengers
		3.1.3. Purchase and installation of accessories for a means of transport with a mass greater than 3 500 kg other than means of transport for paying passengers
		3.1.4. Garaging or parking of a means of transport with a mass greater than 3 500 kg other than means of transport for paying passengers
		3.1.5. Other expenditure relating to a means of transport with a mass greater than 3 500 kg other than means of transport for paying passengers
3.2.	Expenditure relating to means of transport with a mass less than or equal to 3 500 kg other than means of transport for paying passengers	3.2.1. Purchase of means of transport with a mass less than or equal to 3 500 kg other than means of transport for paying passengers
		3.2.2. Maintenance of a means of transport with a mass less than or equal to 3 500 kg other than means of transport for paying passengers
		3.2.3. Purchase and installation of accessories for a means of transport with a mass less than or equal to 3 500 kg other than means of transport for paying passengers
		3.2.4. Garaging or parking of a means of transport with a mass less than or equal to 3 500 kg other than means of transport for paying passengers
		3.2.5. Other expenditure relating to a means of transport with a mass less than or equal to 3 500 kg other than means of transport for paying passengers
		3.2.6. PKW
		3.2.7. LKW
3.3.	Expenditure relating to means of transport for paying passengers	3.3.1. Purchase of a means of transport for paying passengers
		3.3.2. Maintenance of a means of transport for paying passengers
		3.3.3. Purchase and installation of accessories for a means of transport for paying passengers
		3.3.4. Garaging or parking of a means of transport for paying passengers
		3.3.5. Other expenditure relating to a means of transport for paying passengers
3.4.	Expenditure relating to means of goods transport	3.4.1. Purchase of a means of goods transport
		3.4.2. Maintenance of a means of goods transport

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		3.4.3. Garaging or parking of a means of goods transport 3.4.4. Expenditure relating to means of goods transport other than 3.4.1, 3.4.2 and 3.4.3
3.5.	Maintenance of passenger and multi-purpose cars	3.5.1. Used exclusively for business purposes 3.5.2. Used partly for commercial passenger transport, driving instruction, or rental purposes 3.5.3. Used partly for business purposes other than 3.5.2
3.6.	Maintenance, of motorcycles, caravans and vessels for recreational and sports purposes, and aircrafts with a mass greater than 1 550 kg	3.6.1. Used for commercial passenger transport, driving instruction, rental purposes 3.6.2. Used for other business purposes
3.7.	Expenditure, other than maintenance, garaging and parking relating to passenger and multipurpose cars	3.7.1. Used exclusively for business purposes 3.7.2. Used partly for commercial passenger transport, driving instruction or rental purposes 3.7.3. Used partly for purposes other than 3.7.2
3.8.	Expenditure, other than maintenance, garaging and parking relating to motor-cycles, caravans and vessels for recreational and sports purposes, and aircrafts with a mass greater than 1 550 kg.	3.8.1. Used for commercial passenger transport, driving instruction, rental purposes or resale 3.8.2. Used for other business purposes
3.9.	Purchase of passenger car of M1 category	
3.10.	Purchase of accessories for passenger cars of M1 category, including their assembly and installation	
3.11.	Expenditure relating to means of passenger transport with more than 9 places, or to means of goods transport	
3.12.	Expenditure relating to means of passenger transport with less than 9 places used for commercial operations	
3.13.	Expenditure relating to means of transport for which there exists no restriction on the right to deduct	
3.14.	Expenditure relating to means of transport for which there exists a restriction on the right to deduct	
3.15.	Maintenance of means of passenger transport other than passenger and multipurpose cars, motorcycles, caravans ad vessels for recreational and sports purposes, and aircraft with a mass greater than 1 550 kg.	
3.16.	Garaging or parking of a means of passenger transport	

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3.17.	Expenditure, other than maintenance, garaging or parking relating to means of transport other than passenger and multipurpose cars, motorcycles, caravans and vessels for recreational and sports purposes, and aircraft with a mass greater than 1 550 kg	

Code 4. Road tolls and road user charge

4.1.	Road tolls for means of transport with a mass greater than 3 500 kg other than means of transport for paying passengers	
4.2.	Road tolls for vehicles with a mass less than or equal to 3 500 kg other than means of transport for paying passengers	4.2.1. PKW 4.2.2. LKW
4.3.	Road tolls for means of transport for paying passengers	
4.4.	Road tolls for any means of transport across the Great Belt Bridge	
4.5.	Road tolls for any means of transport across the Öresund Bridge	
4.6.	Road tolls for means of transport for paying passengers with more than 9 places	
4.7.	Road tolls for means of transport for paying passengers with less than 9 places	
4.8.	Road tolls for vehicles used in the context of a conference, fair, exhibition or congress	4.8.1. For the organiser of the event 4.8.2. For a participant in the event, where the expenditure is directly charged by the organiser

Code 5. Travel expenses, such as taxi fares, public transport fares

5.1.	For the taxable person or an employee of the taxable person	
5.2.	For someone other than the taxable person, or an employee of the taxable person	
5.3.	For the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress	5.3.1. For the organiser of the event 5.3.2. For a participant in the event, where the expenditure is directly charged by the organiser

Code 6. Accommodation

6.1.	Expenditure on lodging and accommodation for the taxable person, or an employee of the taxable person	
6.2.	Expenditure on lodging and accommodation for someone other than the taxable person or an employee of the taxable person	

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6.3.	Expenditure on lodging and accommodation for the taxable person or an employee of the taxable person attending qualifying conferences	
6.4.	Expenditure on lodging and accommodation for the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress	6.4.1. For the organiser of the event 6.4.2. For a participant in the event, where the expenditure is directly charged by the organiser
6.5.	Expenditure on lodging and accommodation for an employee of the taxable person effecting supplies of goods or services	
6.6.	Expenditure on lodging and accommodation for onward supply	
6.7.	Expenditure on lodging other than 6.5 or 6.6	

Code 7. Food, drink and restaurant services

7.1.	Food and drink provided by hotels, bars, restaurants and boarding houses, including breakfast	7.1.1. For the taxable person or an employee of the taxable person 7.1.2. For someone other than the taxable person or an employee of the taxable person
7.2.	Food and drink provided in the context of a conference, fair, exhibition or congress	7.2.1. For the organiser of the event 7.2.2. For a participant in the event, where the expenditure is directly charged by the organiser
7.3.	Food and drink for an employee of the taxable person effecting supplies of goods or services	
7.4.	Restaurant services purchased for onward supply	
7.5.	Purchase of food, drink or restaurant services other than 7.2, 7.3 and 7.4	

Code 8. Admissions to fairs and exhibitions

8.1.	For the taxable person or an employee of the taxable person	
8.2.	For someone other than the taxable person or an employee of the taxable person	

Code 9. Expenditure on luxuries, amusements and entertainment

9.1.	Purchase of alcohol	
9.2.	Purchase of manufactured tobacco	
9.3.	Expenditure on receptions and entertainment.	9.3.1. For publicity purposes 9.3.2. Not for publicity purposes
9.4.	Expenditure on maintenance of pleasure craft	
9.5.	Expenditure on works of art, collectors items and antiques	
9.6.	Expenditure on luxuries, amusements and entertainment for advertising	

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9.7.	Expenditure on luxuries, amusements and entertainment other than 9.1, 9.2 and 9.3	
Code 10. Other		
10.1.	Tools	
10.2.	Repairs within a warranty period	
10.3.	Services connected with education	
10.4.	Work on property	10.4.1. Work on immoveable property 10.4.2. Work on immoveable property used as a dwelling 10.4.3. Work on moveable property other than code 3
10.5.	Purchase or hiring of property	10.5.1. Purchase or hiring of immoveable property 10.5.2. Purchase or hiring of immoveable property used as a dwelling, or for recreational or leisure use. 10.5.3. Purchase or hiring of moveable property connected with or used in immoveable property used as a dwelling, or for recreational or leisure use. 10.5.4. Purchase or hiring of moveable property other than code 2
10.6.	Provision of water, gas or electricity through a distribution network	
10.7.	Gifts of a small value	
10.8.	Office expenses	
10.9.	Participation in fairs and seminars, education or training	10.9.1. Fairs 10.9.2. Seminars 10.9.3. Education 10.9.4. Training
10.10.	Flat rate additions on livestock and agricultural produce	
10.11.	Expenditure on postage of mail to countries outside the EU	
10.12.	Expenditure on fax and phone in connection with accommodation	
10.13.	Goods and services acquired by a travel organiser for the direct benefit of the traveller	
10.14.	Goods purchased for resale other than 1.6	
10.15.	services purchased for resale other than 6.6 and 7.4	
10.16.	Work on property	10.16.1. Work on immoveable property used as a residence, recreational or leisure facility 10.16.2. Work on immoveable property other than 10.16.1

▼B

	10.16.3. Work on moveable property connected with or use of an immoveable property in 10.16.1 10.16.4. Work on moveable property other than 10.16.3
10.17. Expenditure on property	10.17.1. Expenditure on immoveable property used as a dwelling, or for recreational or leisure use. 10.17.2. Expenditure on immoveable property other than 10.17.1

▼B

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					Article 15		Article 16				Article 25	
Box	1	2	3	4	5	6	7	8	9	10	11	12	13
	Requests for information received	Requests for information sent	Late + outstanding replies	Replies received within 1 month	Notifications under Article 12 received	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													
▼M1 HR													

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▼B

	Articles 7-12					Article 15		Article 16				Article 25	
Box	1	2	3	4	5	6	7	8	9	10	11	12	13
	Requests for information received	Requests for information sent	Late + outstanding replies	Replies received within 1 month	Notifications under Article 12 received	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
GB													
HU													
IE													
IT													
LT													
LU													
LV													
MT													
NL													
PL													
PT													
RO													
SE													
SI													
SK													
Total													

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	

▼B

Statistics on controls and enquiries		
16	Number of times Article 28 of Regulation (EU) No 904/2010 (Presence in administrative offices and participation in administrative enquiries in other Member States) has been used	
17	Number of simultaneous controls which the Member State has initiated (Articles 29 and 30 of Regulation (EU) No 904/2010)	
18	Number of simultaneous controls in which the Member State has participated (Articles 29 and 30 of Regulation (EU) No 904/2010)	
Statistics on automatic exchange of information without request (recast Commission Regulation (EU) No 79/2012)		
19	Quantity of VAT identification numbers allocated to taxable persons who are not established in your Member State (Article 3(1)a of Regulation (EU) No 79/2012)	
20	Volumes of information on new means of transport (Article 3(2) of Regulation (EU) No 79/2012) forwarded to other Member States	
Optional boxes (free text)		
21	Any other (automatic) exchange of information not covered in previous boxes.	
22	Benefits and/or results of administrative cooperation.	

▼B

ANNEX V

Repealed Regulations

Commission Regulation (EC) No 1925/2004
(OJ L 331, 5.11.2004, p. 13)

Commission Regulation (EC) No 1792/2006
(OJ L 362, 20.12.2006, p. 1)

Commission Regulation (EC) No 1174/2009
(OJ L 314, 1.12.2009, p. 50)

▼B

ANNEX VI

Correlation Table

Regulation (EC) No 1925/2004	Regulation (EC) No 1174/2009	This Regulation
Article 1		Article 1
Article 2		—
Points (1) and (2) of Article 3		Article 2(1) and (2)
Points (3), (4) and (5) of Article 3		—
Article 4(1) and (2)		Article 3(1) and (2)
Article 4(3), (4) and (5)		—
The first paragraph of Article 5		Article 4
The second paragraph of Article 5		—
Article 6		Articles 5
Article 7		Article 6
Article 8		—
Article 9		Article 11
Article 10		Article 12
Article 11		Article 14
Annex		Annex IV
	Article 1	Article 8
	Article 2	Article 9
	Article 3	Article 10
	Annex	Annex III