This text is meant purely as a documentation tool and has no legal effect. The Union's institutions do not assume any liability for its contents. The authentic versions of the relevant acts, including their preambles, are those published in the Official Journal of the European Union and available in EUR-Lex. Those official texts are directly accessible through the links embedded in this document

►**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:

		Official Journal		
		No	page	date
►**M1**	Commission Regulation (EU) No 519/2013 of 21 February 2013	L 158	74	10.6.2013
►**M2**	Commission Implementing Regulation (EU) 2015/524 of 27 March 2015	L 84	22	28.3.2015
►**M3**	Commission Implementing Regulation (EU) 2019/1129 of 2 July 2019	L 179	1	3.7.2019

▼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)

▼M3

Article 1

Subject matter

This Regulation lays down detailed rules for implementing Articles 14, 17(1)(f), 21(2)(e), 21(2a)(d), 21a(1) and (2), 32, 48, 49 and Article 51(1) of Regulation (EU) No 904/2010.

▼B

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;

(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

(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.

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.

▼M3

Article 5a

Exchange of customs information

1. The storage of and automated access by competent authorities to the information referred to in Article 17(1)(f) of Regulation (EU) No 904/2010 shall take place using the electronic system referred to in Article 56(1) of Commission Implementing Regulation (EU) 2015/2447 ([1]).

([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).

▼M3

2. Automated access pursuant to Article 21(2a) of Regulation (EU) No 904/2010 shall be granted at the level of the goods item of a customs declaration as provided for in Section 3 of Chapter 2, and Column H1 of Section 1 of Chapter 3, in Title I of Annex B to Commission Delegated Regulation (EU) 2015/2446 ([1]).

3. Each goods item shall be identified by the following information as required in accordance with Article 226 of Implementing Regulation (EU) 2015/2447:

(a) the Master Reference Number; and

(b) the customs declaration acceptance date.

4. Annex VII to this Regulation sets out which piece of information referred to in Article 17(1)(f) of Regulation (EU) No 904/2010 corresponds to which data element of the customs system as defined in Annex B to Implementing Regulation (EU) 2015/2447.

Article 5b

Exchange of vehicle registration information

1. Automated enquiry of the information referred to in Article 21a(1) of Regulation (EU) No 904/2010 ('vehicle registration data') shall be conducted using a version of the European Vehicle and Driving Licence Information System (EUCARIS) software application especially designed for the purposes of Article 21a of that Regulation, and amended versions of that software.

Automated enquiry of vehicle registration data shall take place within a decentralised structure.

The vehicle registration data exchanged via the EUCARIS system shall be transmitted in encrypted form.

The specific version of the software application developed by the EUCARIS nominated party for operation for the automated enquiry of vehicle registration data for the purposes of Article 21a of Regulation (EU) No 904/2010 shall be separate from other versions of that software application available in EUCARIS. Automated enquiries shall be conducted in compliance with the requirements for data security and technical conditions of the data exchange referred to in points 2 and 3 of Chapter 3 of the Annex to Council Decision 2008/616/JHA ([2]). The data elements of the vehicle registration data to be exchanged and the types of enquiry that are permitted shall be as specified in Annex VIII to this Regulation.

([1]) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).

([2]) Council Decision 2008/616/JHA of 23 June 2008 on the implementation of Decision 2008/615/JHA on the stepping up of cross-border cooperation, particularly in combating terrorism and cross-border crime (OJ L 210, 6.8.2008, p. 12).

▼M3

2. Automated access to vehicle registration data shall take place using the Trans European Services for Telematics between Administrations (TESTA) communications network and further developments thereof.

3. Member States shall take all necessary measures to ensure that automated enquiry of and automated access to vehicle registration data is possible 24 hours a day and seven days a week. In the event of a technical fault, the Member States' national contact points shall immediately inform each other with the support of the EUCARIS nominated party for operations, if needed. Automated data exchange shall be re-established as quickly as possible.

4. Each Member State shall designate one national authority as a national contact point responsible within that Member State for processing incoming requests for vehicle registration data for VAT purposes provided for in Article 21a of Regulation (EU) No 904/2010 and one for processing outgoing requests. The same authority may be responsible for processing both exchanges. It shall inform the other Member States and the Commission thereof.

Article 5c

Identification of Eurofisc Liaison Officials accessing information collated by the customs authorities, the recapitulative statements collected pursuant to Chapter 6 of Title XI of Directive 2006/112/EC and vehicle registration data

To enable a Member State to identify a Eurofisc liaison official accessing information provided by that Member State under the conditions set out in Article 21(2)(e) or (2a)(d) or Article 21a(2) of Regulation (EU) No 904/2010, the following arrangements shall be implemented:

(a) each Member State shall allocate a unique personal user identification to each of its Eurofisc liaison officials;

(b) each Member State shall keep and update promptly a list of the names and unique personal user identifications of each of its Eurofisc liaison officials and shall make the up-to-date list available to the other Member States and the Commission;

(c) each Member State shall ensure that any automated enquiry that it makes of the information referred to in Article 21(2)(e) or (2a)(d) or Article 21a(1) of Regulation (EU) No 904/2010 contains the unique personal user identification of the Eurofisc liaison official accessing the information.

▼B

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:

▼B

(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.

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.

▼B

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.

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.

▼B

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?

▼B

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?

▼B

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?

▼B

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

▼B

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

▼B

		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

▼B

		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	

▼B

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	

▼B

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	

▼B

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													

02012R0079 — EN — 01.01.2020 — 003.001 — 19

▼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

▼M3

ANNEX VII

Common data-set and technical details for the storage of and automated access to customs information

The table sets out which piece of information referred to in Article 17(1)(f) of Regulation (EU) No 904/2010 corresponds to which data element exchanged through the electronic system referred to in Article 56(1) of Implementing Regulation (EU) 2015/2447.

Piece of information referred to in Article 17(1)(f) of Regulation (EU) No 904/2010	Data element order number provided for in Implementing Regulation (EU) 2015/2447	Data element name and additional information provided for in Implementing Regulation (EU) 2015/2447
VAT identification number of the importer in the country of importation	3/40 FR1	Additional fiscal references identification No (Party: Importer)
VAT identification number of the tax representative of the importer in the country of importation	3/40 FR3	Additional fiscal references identification No (Party: Tax Representative)
VAT identification number of the customer in another Member State	3/40 FR2	Additional fiscal references identification No (Party: Customer)
Country of origin	5/15 or 5/16	Country of origin or Country of preferential origin
Country of destination	5/8	Country of destination
Commodity code	6/14	Commodity code — Combined nomenclature code.
Total amount	4/4 B00	Tax base (*)
Item price	8/6	Statistical value
Net weight	6/1	Net mass (kg)

(*) When Union code entered for data element No 4/3 (Calculation of Taxes – Tax type) is B00.

The currency of the information stored in the electronic system referred to in Article 56(1) of Implementing Regulation (EU) 2015/2447 is euro. The exchange rate between the currency of the Member State of importation and euro will be provided by the system automatically.

▼M3

ANNEX VIII

Common data-set and technical details for automated enquiry of vehicle registration data

1. OBLIGATION

Each data element reported under section 4 of this Annex shall be communicated when the information is available in a Member State's national vehicle register.

2. VEHICLE/OWNER/HOLDER SEARCH

There are five different ways to search for vehicle registration data:

(1) by Chassis Number (VIN), Reference Date and Time (optional),

(2) by Licence Plate Number, Vehicle Chassis Number (VIN) (optional), Reference Date and Time (optional),

(3) by Vehicle Holder, date of birth (optional), Reference Date and Time (optional),

(4) by Vehicle Owner, date of birth (optional), Reference Date and Time (optional),

(5) by VAT number of the holder/owner of the vehicle, Reference Date and Time (optional).

Without prejudice to the obligation set out in section 1 of this Annex, the Member States may decide not to make all these search modes available if, in the case of outgoing requests, they deem that one or more of them do not meet their Eurofisc liaison officials' needs or, in the case of incoming requests, the information requested is not available in that Member State's national vehicle register.

3. TYPES OF QUERIES

Based on the data set defined in section 4 of this Annex, and the type of search provided for in section 2, seven different types of queries can be submitted:

(1) Vehicle-owner/holder inquiry:

Requesting a limited set of vehicle information plus the owner and/or holder of the vehicle based on the country-code and Licence Plate Number or Vehicle Chassis Number (VIN), and reference date/time. In case the inquiry is made by Vehicle Chassis Number, it is possible to broadcast the request to several or all connected countries.

(2) Extended vehicle-owner/holder inquiry:

Requesting an extended set of technical vehicle data, registration data and the owner and holder of the vehicle based on the country-code and Licence Plate Number or Vehicle Chassis Number (VIN), and reference date/time. In case the inquiry is made by VIN, it is possible to broadcast the request to several or all connected countries.

(3) Vehicle-owner/holder history inquiry:

Requesting the list of all past owners/holders of a vehicle whichever the countries where the vehicle was previously registered by the provision of a Vehicle Chassis Number (VIN), without a reference date/time. It is possible to broadcast the request to several or all connected countries.

▼M3

(4) Vehicles by owner/holder Inquiry:

Requesting all vehicles, with a limited set of identifying data, registered on the name of a given natural person based on the first name, last name, date of birth (optional) or ID (optional) of the owner/holder or of a given legal person based on the company's registration name.

(5) Vehicle by VAT number inquiry:

Requesting all vehicles, with a limited set of identifying data, registered on the name of a given natural person or a given legal person based on the VAT number.

(6) A batch version of the abovementioned queries 1, 2, 3, 4, and 5 containing several cases. A batch will always be sent to one specific country

(7) A hit/no hit inquiry containing several Vehicle Chassis Number (VINs) sent out to several countries. In reply, the requesting Member State will receive a series of tables (a table per responding Member State) with an indication of which VINs were found/not found. This function will only be available in batch mode.

Normally, the actual Date and Time is used to make a query, but it is possible to conduct a search with a Reference Date and Time in the past. When a query is made with a Reference Date and Time in the past and historical information is not available in the register of the specific Member State because no such information is registered at all, the actual information can be returned with an indication that the information is actual information

Without prejudice to the obligation set out in section 1 of this Annex, the Member States may decide not to make all these query modes available if, in the case of outgoing requests, they deem that one or more of them do not meet their Eurofisc liaison officials' needs or, in the case of incoming requests, the information requested is not available in that Member State's national vehicle register.

4. DATA SET

Data relating to the holder of the vehicle	
Registration holder's (company) name	separate fields will be used for surname, infixes, titles, etc., and the name in printable format will be communicated
First name	separate fields for first name(s) and initials will be used, and the name in printable format will be communicated
Address	separate fields will be used for Street, House number and Annex, Zip code, Place of residence, Country of residence, etc., and the Address in printable format will be communicated
Date of birth	
Legal entity	individual, association, company, firm, etc.
ID number	an identifier that uniquely identifies the person or the company.
Type of ID number	the type of ID Number (e.g. passport number).

▼M3

VAT number	
Start date holdership	start date of the holdership of the car. This date will often be the same as printed under (I) on the registration certificate of the vehicle
End date holdership	end data of the holdership of the car
Data relating to the owner of the vehicle	
Owner's (company) name	separate fields will be used for surname, infixes, titles, etc., and the name in printable format will be communicated
First name	separate fields for first name(s) and initials will be used, and the name in printable format will be communicated
Address	separate fields will be used for Street, House number and Annex, Zip code, Place of residence, Country of residence, etc., and the Address in printable format will be communicated
Date of birth	
Legal entity	individual, association, company, firm, etc.
ID number	an identifier that uniquely identifies the person or the company.
Type of ID number	the type of ID Number (e.g. passport number).
VAT number	
Start date ownership	start date of the ownership of the car. This date will often be the same as printed under (I) on the registration certificate of the vehicle
End date ownership	end date of the ownership of the car
Data relating to vehicles	
Licence Plate number	
Chassis number/VIN	
Country of registration	
Make	(D.1) e.g. Ford, Opel, Renault, etc.
Commercial type of vehicle	(D.3) e.g. Focus, Astra, Megane
Nature of the vehicle/EU category code	e.g. moped, motorbike, car, etc.
Colour	
Mileage	
Mass	Mass of the vehicle in service
Date of first registration	date of first registration of the vehicle somewhere in the world
Start date (actual) registration	date of the registration to which the specific certificate of the vehicle refers
End date registration	end date of the registration to which the specific certificate of the vehicle refers. It is possible that this date indicates the period of validity as printed on the document if not unlimited (document abbreviation = H).
Status	Scrapped, stolen, exported, etc.
Start date status	
End date Status	