Commission Implementing Regulation (EU) 2020/1318 of 22 September 2020 amending Implementing Regulations (EU) 2020/21 and (EU) No 2020/194 as regards the dates of application in response to the COVID#19 pandemic

COMMISSION IMPLEMENTING REGULATION (EU) 2020/1318

of 22 September 2020

amending Implementing Regulations (EU) 2020/21 and (EU) No 2020/194 as regards the dates of application in response to the COVID#19 pandemic

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

Whereas:

(1) Commission Implementing Regulation (EU) No 79/2012[(2)] lays down detailed rules for implementing certain provisions of Regulation (EU) No 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax. Pursuant to Article 7(2), point (d) of Implementing Regulation (EU) No 79/2012, as amended by Implementing Regulation (EU) 2020/21[(3)], the Commission is to make a web portal available for Member States that choose to publish among others the tax rates applicable for supplies of goods and services referred to in Article 47g, second paragraph of Regulation (EU) No 904/2010 as from 1 January 2021.

(2) Commission Implementing Regulation (EU) No 815/2012[(4)] lays down rules for the application of Regulation (EU) No 904/2010 as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons. Implementing Regulation (EU) No 815/2012 is repealed and replaced with effect from 1 January 2021 by Commission Implementing Regulation (EU) 2020/194[(5)] to reflect the extended scope of the special schemes to taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods. However, as regards the submission of and corrections to VAT returns in respect of supplies of services covered by the special schemes referred to in Implementing Regulation (EU) No 815/2012 that were carried out before 1 January 2021, that Implementing Regulation shall continue to apply until 10 February 2024. This is to ensure that the current correction mechanism still applies to supplies carried out before 1 January 2021. Corrections to VAT returns can be made within three years of the date on which the initial return was required to be submitted.

(3) Those changes were made to reflect the extension of the special schemes laid down in Title XII, Chapter 6 of Council Directive 2006/112/EC[(6)] by Council Directives

(EU) 2017/2455[7] and (EU) 2019/1995[8] and the corresponding amendments made to Regulation (EU) No 904/2010 by Council Regulation (EU) 2017/2454[9].

(4) The outbreak of the COVID-19 crisis, which deeply affects all Member States and obliges them to take immediate action at national level as a priority by reallocating resources to other issues, causes difficulties for some Member States to finalise the necessary IT systems to implement and apply those changes as from 1 January 2021. Accordingly, the dates of application of the amendments to Title XII, Chapter 6 of Directive 2006/112/EC and to Regulation (EU) No 904/2010 have been postponed by Council Decision (EU) 2020/1109[10] and Council Regulation (EU) 2020/1108[11] by six months until 1 July 2021.

(5) In order for Implementing Regulations (EU) 2020/21 and (EU) No 2020/194 to apply from the same date as the amended provisions of Title XII, Chapter 6 of Directive 2006/112/EC and of Regulation (EU) No 904/2010, those Implementing Regulations should apply from 1 July 2021.

(6) It is also necessary to clarify that the information to be provided by an intermediary upon registration in Annex I, Box 21, Column E of Implementing Regulation (EU) 2020/194 only refers to possible previous identification numbers allowing that person to act as intermediary.

(7) Implementing Regulations (EU) 2020/21 and (EU) No 2020/194 should therefore be amended accordingly.

(8) 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

Amendments to Implementing Regulation (EU) 2020/21

Implementing Regulation (EU) 2020/21 is amended as follows:

(1) Article 1 is replaced by the following:

Article 1

In Article 7(2) of Implementing Regulation (EU) No 79/2012, point (d) is replaced by the following:

(d) as from 1 July 2021, the tax rates applicable to supplies of goods and services in accordance with the special schemes provided for in Chapter 6 of Title XII of Directive 2006/112/EC referred to in the second paragraph of Article 47g of Regulation (EU) No 904/2010.';

(2) in Article 2, the second paragraph is replaced by the following:

It shall apply from 1 July 2021.;

Article 2

Amendments to Implementing Regulation (EU) 2020/194

Implementing Regulation (EU) 2020/194 is amended as follows:

(1) Article 7 is replaced by the following:

Article 7

Repeal

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

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

(2) in Article 8, the second paragraph is replaced by the following:

It shall apply from 1 July 2021.

(3) Annex I is amended as follows:

(a) Box 21, Column E is replaced by the following:

Intermediary number(s) allocated by the Member State of identification in accordance with Article 369q(2) of Directive 2006/112/EC if the intermediary has previously acted as such;

(b) Footnote 13 is replaced by the following:

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

Article 3

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*.

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