Commission Implementing Regulation (EU) 2020/21 of 14 January 2020 amending Implementing Regulation (EU) No 79/2012 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

COMMISSION IMPLEMENTING REGULATION (EU) 2020/21

of 14 January 2020

amending Implementing Regulation (EU) No 79/2012 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

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(c) thereof,

Whereas:

(1) Commission Implementing Regulation (EU) No 79/2012[(2)] provides in point (d) of Article 7(2) that the Commission shall make a web portal available for Member States that choose to publish among others the tax rate applicable for supplies of telecommunication, broadcasting and electronically supplied services referred to in the second paragraph of Article 47 of Regulation (EU) No 904/2010.

(2) Chapter 6 of Title XII of Council Directive 2006/112/EC[(3)] provides for special schemes for taxable persons supplying certain services. That Chapter was amended by Council Directive (EU) 2017/2455[(4)] and its scope was extended to supplies of services to non-taxable persons and distance sales of goods.

(3) In order to take into account the extended scope of the special schemes of Chapter 6 of Title XII of Directive 2006/112/EC, Regulation (EU) No 904/2010 was amended by Regulation (EU) 2017/2454[(5)] and Article 47g was inserted.

(4) Implementing Regulation (EU) No 79/2012 should therefore be amended to reflect this change to Regulation (EU) No 904/2010.

(5) In order for this Regulation to apply from the same date as the amended provisions of Chapter 6 of Title XII of Directive 2006/112/EC and Article 47g of Regulation (EU) No 904/2010, this Regulation should apply from 1 January 2021.

(6) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Administrative Cooperation,

HAS ADOPTED THIS REGULATION:

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/21. (See end of Document for details)

[F1 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..**]**

Textual Amendments

F1 Substituted by 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.

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*.

[F1It shall apply from 1 July 2021.**]**

Textual Amendments

F1 Substituted by 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.

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