Council Regulation (EU) 2018/1909 of 4 December 2018 amending Regulation (EU) No 904/2010 as regards the exchange of information for the purpose of monitoring the correct application of call-off stock arrangements

COUNCIL REGULATION (EU) 2018/1909

of 4 December 2018

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

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal from the European Commission,

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

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

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

Acting in accordance with a special legislative procedure,

Whereas:

(1) In order to ensure that the simplification introduced in Council Directive 2006/112/EC[(3)] as regards call-off stock arrangements can be monitored properly, it is necessary for the relevant competent authorities of the Member States to have automated access to the data collected from taxable persons as regards such transactions.

(2) Taking into account that the provisions included in this Regulation result from the amendments introduced by Council Directive (EU) 2018/1910[(4)], this Regulation should apply from the date of the application of those amendments.

(3) Council Regulation (EU) No 904/2010[(5)] should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

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

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

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

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

Changes to legislation: *There are currently no known outstanding effects for the Council Regulation (EU) 2018/1909. (See end of Document for details)*

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

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2020.

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

Done at Brussels, 4 December 2018.

For the Council

The President

H. LÖGER