Commission Implementing Regulation (EU) No 815/2012 of 13 September 2012 laying down detailed rules for the application of Council Regulation (EU) No 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons

COMMISSION IMPLEMENTING REGULATION (EU) No 815/2012

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laying down detailed rules for the application of Council Regulation (EU) No 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons

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 44(1), second subparagraph of Article 44(2), Article 45(1) and (2), and Article 51(1) thereof,

Whereas:

(1) Regulation (EU) No 904/2010 lays down the rules for the administrative cooperation and the fight against fraud in the field of value added tax (VAT). Articles 44 and 45 of Regulation (EU) No 904/2010 specifically concern the exchange of information relating to the special schemes for telecommunications, broadcasting or electronic services provided for in Chapter 6 of Title XII of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax[(2)]. Those special schemes involve a taxable person established outside the Member State of consumption declaring the VAT due on relevant sales in the Member State of consumption via an electronic interface in the Member State of identification (one-stop shop).

(2) Certain information relating to transactions carried out under those special schemes is to be collected and exchanged between Member States. Specifically, that relates to the exchange of identification and the collection and exchange of VAT return details, including corrections to those VAT returns, between Member States.

(3) To ensure that information is exchanged in a uniform manner, it is necessary to adopt the technical details for such exchange, including a common electronic message. This would also allow for the uniform development of the technical and functional specifications, as they would follow a regulated framework.

(4) Certain information relating to changes to the identification details such as the exclusion from the special schemes, the voluntary cessation or the change of Member State of identification should also be exchanged, without delay, in a uniform manner in order to allow Member States to monitor the correct application of the special schemes and to combat fraud. To that end, common arrangements for the electronic exchange of such information should be provided.

(5) In order to keep the administrative burden to a minimum, it is necessary to establish certain requirements for the electronic interface that facilitate submission of identification information and VAT returns by taxable persons. Member States should not be prevented from providing additional functionalities to further reduce administrative burdens.

(6) In order to ensure that the information relating to registration into the scheme, and VAT returns rendered under the scheme, can be transmitted and processed effectively Member States should develop their electronic interface in a uniform manner. It is therefore necessary to establish the common electronic message for the transmission of that information.

(7) It is necessary to clarify the information to be submitted in cases where no sales under the special schemes are made in a particular period in one or all Member States.

(8) With a view to enabling Member States and taxable persons to refer to the VAT returns in an unequivocal way in their subsequent communications, including on the payment of the tax, the Member State of identification should allocate a unique reference number to each VAT return.

(9) This Regulation should apply from the same day from which Articles 44 and 45 of Regulation (EU) No 904/2010 apply.

(10) 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

Definitions

For the purposes of this Regulation, the following definitions apply:

(1) ‘non-Union scheme’ means the special scheme for telecommunications services, broadcasting services or electronic services supplied by taxable persons not established within the Community provided for in Section 2 of Chapter 6 of Title XII of Directive 2006/112/EC;

(2) ‘Union scheme’ means the special scheme for telecommunications services, broadcasting services or electronic services supplied by taxable persons established within the Community but not in the Member State of consumption provided for in Section 3 of Chapter 6 of Title XII of Directive 2006/112/EC;

(3) ‘special schemes’ means non-Union scheme and Union scheme.

Article 2

Functionalities of the electronic interface

The electronic interface in the Member State of identification by which a taxable person registers the use of one of the special schemes, and via which that person submits the

value added tax (VAT) returns under that scheme to the Member State of identification, shall have the following functionalities:

(a) it must offer the facility to save the identification details pursuant to Article 361 of Directive 2006/112/EC, or the VAT return pursuant to Articles 365 and 369g of Directive 2006/112/EC, before they are submitted;

(b) it must allow for the taxable person to submit the relevant information relating to the VAT returns via an electronic file transfer in accordance with conditions laid down by the Member State of identification.

Article 3

Transmission of identification information

1 The Member State of identification shall transmit the following to the other Member States, via the CCN/CSI network:

a information to identify the taxable person using the non-Union scheme;

b similar details to identify the taxable person using the Union scheme;

c allocated identification number.

The common electronic message set out in Annex I shall be used to transmit the information referred to in the first subparagraph. Column B of the common electronic message set out in Annex I shall be used for the non-Union scheme and column C of that common electronic message shall be used for the Union scheme.

2 The Member State of identification shall without delay inform the other Member States via the CCN/CSI network, using the common electronic message set out in Annex II to this Regulation, where the taxable person:

a is excluded from one of the special schemes;

b voluntarily ceases to use one of the special schemes;

c changes the Member State of identification within the Union scheme.

Article 4

Submission of VAT return by the taxable person

1 The taxable person shall submit the VAT returns with the details pursuant to Articles 365 and 369g of Directive 2006/112/EC to the Member State of identification using the common electronic message set out in Annex III to this Regulation. Column B of the common electronic message set out in Annex III shall be used for the non-Union scheme and column C of that common electronic message shall be used for the Union scheme.

2 Where a taxable person makes no supplies of services under the special schemes in any Member State during a return period, a nil VAT return shall be completed. For that purpose, only boxes 1, 2 and 21 of the common electronic message set out in Annex III shall be completed for the Union scheme and boxes 1, 2 and 11 for the non-Union scheme.

3 The taxable person shall only be required to insert the supplies relating to a Member State of consumption and from a Member State of establishment if supplies of services under the special schemes have been made in or from that Member State respectively within the return period.

Article 5

Transmission of information contained in VAT return

The information contained in the VAT return referred to in Article 4(1) shall be sent by the Member State of identification to each Member State of consumption and establishment mentioned on the VAT return, via the CCN/CSI network, using the common electronic message set out in Annex III to this Regulation.

For the purpose of the first paragraph, the Member State of identification shall transmit to the Member State of consumption and establishment in which or from which supplies have been made, the general information contained in part 1 of the common electronic message set out in Annex III, together with the information in part 2 of that common electronic message relating to that particular Member State of consumption or establishment.

The Member State of identification shall transmit the information contained in the VAT return only to those Member States which have been indicated on that VAT return.

Article 6

Unique reference number

The information transmitted pursuant to Article 5 shall contain a reference number allocated by the Member State of identification which is unique to the specific VAT return.

Article 7

Corrections to VAT returns

The Member State of identification shall allow the taxable person to correct any VAT returns via the electronic interface referred to in Article 2. The Member State of identification shall transmit information on corrections to the Member State(s) of consumption and establishment concerned in accordance with Article 5, and allocate a timestamp to that information.

Article 8

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*.

It shall apply from 1 January 2015.

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

ANNEX I

IDENTIFICATION DETAILS

Column A	**Column B**	**Column C**
Box number	**The non-Union scheme**	**The Union scheme**
1	Individual VAT identification number allocated by the Member State of identification in accordance with Article 362 of Directive 2006/112/EC[a]	Individual VAT identification number allocated by the Member State of identification in accordance with Article 369d of Directive 2006/112/EC, including the country code
2	The national tax number, if any	
3	The company name	The company name
4	The trading name(s) of the company if different from the company name	The trading name(s) of the company if different from the company name
5	The full postal address[b]	The full postal address[c]
6	The country in which the taxable person has his place of business	The country in which the taxable person has his place of business if not in the Union
7	The e-mail address of the taxable person	The e-mail address of the taxable person
8	The website(s) of the taxable person where available	The website(s) of the taxable person where available
9	Contact name	Contact name
10	Telephone number	Telephone number
11	IBAN or OBAN number	IBAN number
12	BIC number	BIC number

a	To follow format: EUxxxyyyyyz where: xxx is the 3-digit ISO numeric of the MSI; yyyyy is the 5-digit number assigned by MSI; and z is a check digit.
b	Postcode to be indicated if there is one.
c	Postcode to be indicated if there is one.
d	Where there is more than one fixed establishment, use box 13.1, 13.2, etc.
e	Where there is more than one fixed establishment, use box 14.1, 14.2, etc.
f	Where there is more than one VAT identification number allocated by Member State(s) as a non-established taxable person, use box 15.1, 15.2 etc.
g	This can be in certain limited cases prior to the date of registration onto the scheme.
h	This can be in certain limited cases prior to the date of registration onto the scheme.
i	This is a simple yes/no tick box.