Commission Implementing Regulation (EU) No 17/2014 of 10 January 2014 laying down the standardised form for the notification for a special measure under the Quick Reaction Mechanism against VAT fraud

COMMISSION IMPLEMENTING REGULATION (EU) No 17/2014

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laying down the standardised form for the notification for a special measure under the Quick Reaction Mechanism against VAT fraud

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax[(1)], and in particular Article 199b(4) thereof,

Whereas:

(1) Directive 2006/112/EC, as amended by Council Directive 2013/42/EU[(2)], introduces a Quick Reaction Mechanism for combatting value added tax (VAT) fraud.

(2) The Quick Reaction Mechanism allows Member States to notify the adoption of a special measure derogating from the general rule provided for in Directive 2006/112/EC concerning the person liable for the payment of VAT. That measure consists of applying VAT reverse charge for the purposes of combatting sudden and massive forms of fraud liable to lead to considerable and irreparable financial losses.

(3) In order to facilitate the processing of the notification of Quick Reaction Mechanism special measures, a standardised form of notification should be adopted, describing and structuring the required information from a notifying Member State.

(4) In order to shorten and streamline the notification procedure such forms should be submitted electronically to the Commission.

(5) 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

1 Member States shall use the standardised form set out in the Annex to this Regulation to notify the Commission of the adoption of a Quick Reaction Mechanism special measure provided for in Article 199b of Directive 2006/112/EC.

2 The notification referred to in paragraph 1 shall be submitted electronically to a dedicated e-mail address communicated by the Commission to the Standing Committee on Administrative Cooperation.

Article 2

This Regulation shall enter into force on the third 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.

Done at Brussels, 10 January 2014.

For the Commission

The President

José Manuel BARROSO

ANNEX

Quick Reaction Mechanism (QRM) [1]

NOTIFICATION FORM

1. **Notifying Member State**

Name of the Member State:

2. **Sector(s) to be covered**

Sector(s) concerned:

Description of the goods or services for which a QRM special measure is notified [2]:

3. **VAT fraud already detected in the sector(s) for which the notification is made (if more than one sector is concerned, please provide separate answers for each of the sectors concerned)**

Description of the type and features of the fraud (including (an estimate of) the number of persons alleged to be committing such fraud) [3]:

The date on which (or period during which) the first case of fraud in this sector was detected [3]:

Actual or estimated VAT losses incurred over the past three months (in (or converted into) million EUR) [3]:

Actual or estimated VAT losses incurred over the last calendar year (in (or converted into) million EUR) [3]:

Actual or estimated VAT losses incurred over the year preceding the last calendar year (in (or converted into) million EUR) [3]:

Latest available figure of total yearly national net VAT receipts:

4. **Anticipated future development of the fraud in the sector for which the notification is made (if more than one sector is involved, please provide separate answers for each sector concerned)**

Description of the type and features of the risk of fraud:

Member State assessment of how the fraud will develop and any evidence in support of that conclusion:

Estimate of the annual potential losses (in (or converted into) million EUR):

[1] See Article 199b of Directive 2006/112/EC.
[2] Use could be made for goods of the Combined Nomenclature classification.
[3] To be left blank if no VAT losses have occurred yet. Details on future developments are to be indicated in box 4.