Commission Regulation (EU) No 91/2010 of 2 February 2010 amending Regulation (EC) No 1982/2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States, as regards the list of goods excluded from statistics, the communication of information by the tax administration and quality assessment

COMMISSION REGULATION (EU) No 91/2010

of 2 February 2010

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THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 638/2004 of the European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trading of goods between Member States and repealing Council Regulation (EEC) No 3330/91[(1)], and in particular Articles 3(5), 8(2) and 13(3) thereof,

Whereas:

(1) Regulation (EC) No 638/2004 was implemented by Commission Regulation (EC) No 1982/2004[(2)].

(2) Access by national authorities to data available on the recapitulative VAT statements referred to in Article 6 of Regulation (EC) No 1982/2004 should be extended to ensure the quality of statistical data.

(3) The modalities and structure of the quality report referred to in Article 26 of Regulation (EC) No 1982/2004 should be amended in order to ensure an integrated quality assurance framework in line with the European Statistics Code of Practice[(3)].

(4) The list in Annex I to Regulation (EC) No 1982/2004 laying down the goods excluded from statistics relating to the trading of goods between Member States to be transmitted to the Commission (Eurostat) should be adapted to bring it more into line with international recommendations adopted by the United Nations Statistical Commission and to clarify the scope of data collected.

(5) Regulation (EC) No 1982/2004 should therefore be amended accordingly.

(6) The measures provided for in this Regulation are in accordance with the opinion of the Committee for the statistics on the trading of goods between Member States,

HAS ADOPTED THIS REGULATION:

Changes to legislation: *There are outstanding changes not yet made to Commission Regulation (EU) No 91/2010. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

Article 1

Regulation (EC) No 1982/2004 is amended as follows:

(1) Articles 5 and 6 are replaced by the following:

Article 5

Information on VAT returns

1 The tax administration responsible in each Member State shall provide the national authorities with the following information in order to identify persons who have declared intra-EU acquisitions and supplies of goods for fiscal purposes:

a full name of the taxable person;

b full address, including post code;

c identification number according to Article 9(1)(a) of Regulation (EC) No 638/2004.

2 The tax administration responsible in each Member State shall provide to the national authorities, for each taxable person:

a the taxable amount of intra-EU acquisitions and supplies of goods collected from VAT returns in accordance with Article 251 of Council Directive 2006/112/EC[(4)];

b the tax period.

Article 6

Information on recapitulative VAT statements

1 For each taxable person, the tax administration responsible in each Member State shall provide the national authorities with at least:

a The information on intra-EU supplies collected from the recapitulative VAT statements in accordance with Article 264 of Directive 2006/112/EC, and in particular:

— the VAT identification number of each national supplier,

— the VAT identification number of the partner Member State acquirer,

— the taxable amount between each national supplier and partner Member State acquirer;

b information on intra-EU acquisitions communicated by all other Member States in accordance with Articles 23 and 24 of Council Regulation (EC) No 1798/2003[(5)], and in particular:

— the VAT identification number of each national acquirer,

— the total taxable amount by national acquirer aggregated by partner Member State.

2 On receipt of the information, the tax administration responsible in each Member State shall make it available to the national authorities without delay.

(2) Article 26 is replaced by the following:

***Changes to legislation:** There are outstanding changes not yet made to Commission Regulation (EU) No 91/2010. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

Article 26

1 In line with the quality criteria defined in Article 13 of Regulation (EC) No 638/2004, the Commission (Eurostat) shall carry out an annual quality assessment based on quality indicators and requirements agreed beforehand with the national authorities.

2 The Commission (Eurostat) shall prepare a partially pre-filled draft quality report for each Member State. Draft quality reports shall be sent to the Member States by 30 November, following the reference year.

3 Member States shall supply the Commission (Eurostat) with their completed quality reports within eight weeks of receipt of the pre-filled draft quality reports.

4 The Commission (Eurostat) shall assess the quality of the statistics transmitted on the basis of data and quality reports provided by the Member States and prepare an assessment report for each Member State.

5 The Commission (Eurostat) shall prepare and disseminate a summary quality report covering all the Member States. It will include the main quality indicators and the information collected by means of the quality reports.

(3) Annex I to Regulation (EC) No 1982/2004 is replaced by the text in the Annex to this Regulation.

(4) Annex VI to Regulation (EC) No 1982/2004 is deleted.

Article 2

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

This Regulation shall apply from 1 January 2010.

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

Done at Brussels, 2 February 2010.

For the Commission

The President

José Manuel BARROSO