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DECISION No 1/2024 OF THE TRADE SPECIALISED COMMITTEE ON ADMINISTRATIVE COOPERATION IN VAT AND RECOVERY OF TAXES AND DUTIES

of 30 September 2024

amending Decision 4/2023 on standard forms for the communication of information and statistical data, the transmission of information via the Common Communication Network and the practical arrangements for the organisation of contacts between central liaison offices and liaison departments [2024/2736]

THE TRADE SPECIALISED COMMITTEE,

Having regard to the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part ([1]), and in particular the Protocol thereto on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims, and in particular point (d) of Article PVAT.39(2) thereof.

Whereas:

(1) According to Article PVAT.39(2), point (d), the Trade Specialised Committee is to define the standard forms for the communications pursuant to Article PVAT.19(1).

(2) For the communication of requests, information and feedback under Title II of the Protocol, the competent authorities make use of the standard forms set out in Annex I to Decision No 4/2023 of the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties ([2]).

(3) The Council of the European Union established that the standard forms for the communications pursuant to Article PVAT.19(1) needed future adjustment to bring them in line with the Exchange of Forms (EoF) system referred to in Annex II of Commission Implementing Decision C(2019) 2866 ([3]).

(4) Such change is necessary to establish an improved framework enabling both parties to benefit from the extensive range of tools currently used by the Member States for administrative cooperation and the recovery of claims.

(5) Therefore the Council of the European Union concluded that amendments were necessary to Decision No 4/2023 ([4]).

(6) The Trade Specialised Committee agreed with the Council of the European Union conclusion and in its third meeting on 19 October 2023 in London considered that it would be useful to add boxes to the form in order to provide information about the outcome of the request for administrative notification in order to allow exchange of information between the Member States and the United Kingdom to be fully implemented,

([1]) OJ L 149, 30.4.2021, p. 10, ELI: http://data.europa.eu/eli/agree_internation/2021/689(1)/oj.

([2]) Decision No 4/2023 of the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties established by the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part of 19 October 2023 on standard forms for the communication of information and statistical data, the transmission of information via the Common Communication Network and the practical arrangements for the organisation of contacts between central liaison offices and liaison departments [2023/2475] (OJ L, 2023/2475, 9.11.2023, ELI: http://data.europa.eu/eli/dec/2023/2475/oj).

([3]) Commission Implementing Decision C(2019) 2866 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 with regard to the standard forms, the automated enquiry of certain information and the service level agreement.

([4]) Council Decision (EU) 2023/2408 of 16 October 2023 on the position to be taken on behalf of the European Union within the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties established by the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part (OJ L, 2023/2408, 31.10.2023, ELI: http://data.europa.eu/eli/dec/2023/2408/oj).

HAS ADOPTED THIS DECISION:

Article 1

The Standard form for requests for information, for spontaneous exchange of information and for feedback between EU Member States and the United Kingdom under the Protocol on administrative cooperation and combating fraud in the area of VAT, contained in Annex I to Decision No 4/2023, shall be modified adding, at the end of section 'O' 'Request for notification (Article PVAT.12 of the Protocol)', in the part related to the 'Outcome of the notification (Article PVAT.12 of the Protocol)', the section 'CERTIFICATE (Article PVAT.12 of the Protocol) Reference: N_SS_RR _ 20YYMMDD-000000-000000' as set out in the Annex to this Decision, in order to provide further details regarding the follow-up of the notification.

Article 2

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 30 September 2024.

For the Trade Specialised Committee
The Co-chairs
Mariana HRISTCHEVA
Rachel NIXON

ANNEX

Standard forms for requests for information, for spontaneous exchange of information and for feedback between Member States and the United Kingdom under the Protocol on administrative cooperation and combating fraud in the area of VAT

Outcome of the notification

CERTIFICATE (Article PVAT.12 of the Protocol)

Outcome of the notification
The requested authority hereby certifies: ☐ that the instrument/decision attached to the request has been notified to the addressee on: .... The notification was made in the following manner: ☐ to the addressee in person. ☐ by another procedure (please describe). ☐ that the instrument/decision attached to the request could not be notified to the addressee for the following reasons: ☐ addressee not known. ☐ addressee deceased. ☐ other [(please describe)].