



2025/518

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COUNCIL IMPLEMENTING REGULATION (EU) 2025/518

of 11 March 2025

amending Implementing Regulation (EU) No 282/2011 as regards information requirements for certain VAT schemes

THE COUNCIL OF THE EUROPEAN UNION,

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 397 thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) For the proper functioning of the deemed-supplier model, for electronic interfaces such as marketplaces, platforms, portals or similar means that facilitate the supply of short-term accommodation rental services or passenger transport services by road, as referred to in Article 28a of Directive 2006/112/EC, it is necessary to specify certain elements of the rule.
- (2) It is necessary to define the term ‘facilitate’ in order to provide taxable persons who facilitate, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the supply of short-term accommodation rental services or passenger transport services by road with legal certainty as to whether the deemed-supplier rule applies to those taxable persons. Certain providers, including those that provide the listing or advertising of such services, should be explicitly excluded from the rule because they do not enter into direct competition with traditional, non-digital sectors.
- (3) Taxable persons who facilitate, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the supply of short-term accommodation rental services or passenger transport services by road should not be held responsible for payment of any value added tax (VAT) due when they act on information provided by the underlying supplier, if those taxable persons can demonstrate that they could not reasonably have known that that information was incorrect.
- (4) For the purpose of determining the place of supply of a facilitation service provided to a non-taxable person through the use of an electronic interface such as a marketplace, platform, portal or similar means, taxable persons should be able to easily identify the status of the recipient of the facilitation service. In order to facilitate such identification and to reduce the administrative burden on taxable persons, a taxable person should regard the recipient of the facilitation service as a taxable person where an identification number for VAT purposes is provided and as a non-taxable person where no such number is provided, unless that taxable person has information to the contrary.
- (5) It should be clarified that, with regard to short-term accommodation rental services and passenger transport services by road, the special scheme for small enterprises provided for in Directive 2006/112/EC can apply only to the taxable person deemed to have supplied those services.
- (6) A one-stop shop (‘OSS’) simplification scheme for taxable persons making cross-border transfers of certain own goods was introduced into Directive 2006/112/EC by Council Directive (EU) 2025/516 ⁽²⁾. In order to implement that specific scheme in the overall framework of the VAT special schemes provided for in Title XII, Chapter 6, of Directive 2006/112/EC, specific rules pertaining to VAT identification, conditions for exclusion, VAT returns and record-keeping obligations should be set out in Council Implementing Regulation (EU) No 282/2011 ⁽³⁾.

⁽¹⁾ OJ L 347, 11.12.2006, p. 1, ELI: <http://data.europa.eu/eli/dir/2006/112/oj>.

⁽²⁾ Council Directive (EU) 2025/516 of 11 March 2025 amending Directive 2006/112/EC as regards VAT rules for the digital age (OJ L, 2025/516, 25.3.2025, ELI: <http://data.europa.eu/eli/dir/2025/516/oj>).

⁽³⁾ Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 77, 23.3.2011, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2011/282/oj).

- (7) As the OSS simplification scheme introduced is comprehensive and encompasses cross-border movements of goods covered by call-off stock arrangements, those arrangements have been removed from Directive 2006/112/EC. The implementing provisions pertaining to call-off stock arrangements are no longer required and should therefore be deleted from Implementing Regulation (EU) No 282/2011.
- (8) Under Article 242a of Directive 2006/112/EC, taxable persons who facilitate, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the supply of goods or services to a non-taxable person within the Community in accordance with Title V of that Directive are obliged to keep records of those supplies. However, information is required only in respect of supplies of goods or services that are facilitated by the electronic interface and is not required in cases where the deemed-supplier rule applies. In order to support the fight against VAT fraud, such information relating to underlying suppliers should also be included in the mandatory set of information to be kept by deemed suppliers who are registered to use the special OSS simplification schemes. Those additional data elements should allow for a comparison of information reported by platforms with payment data on cross-border transactions available in the central electronic system of payment information established pursuant to Chapter V, Section 2, of Council Regulation (EU) No 904/2010 ⁽⁴⁾, which entered into force on 1 January 2024.
- (9) Following the introduction into Directive 2006/112/EC of an obligation for taxable persons transferring goods of another taxable person to inform the owner of the goods that their goods are being or will be transferred, it should be clarified which specific data are to be communicated to the owner of the goods.
- (10) The elements of Directive 2006/112/EC which require amendments to Implementing Regulation (EU) No 282/2011 are to be transposed by Member States into national legislation by 30 June 2028. Therefore, it is necessary for the amendments to that Regulation to be applicable from 1 July 2028.
- (11) Implementing Regulation (EU) No 282/2011 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) No 282/2011 is amended as follows:

- (1) the following articles are inserted:

'Article 9b

1. For the application of Article 28a of Directive 2006/112/EC, the term "facilitates" means the use by a taxable person of an electronic interface to allow a customer and a supplier offering supplies, within the Union, of short-term accommodation rental services or passenger transport services by road through the electronic interface to enter into contact, which results in a supply of such services through that electronic interface.

2. A taxable person shall not be considered to facilitate a supply of short-term accommodation rental services or passenger transport services by road where all of the following conditions are met:

- (a) that taxable person does not set, either directly or indirectly, any of the terms and conditions under which the supply is made;
- (b) that taxable person is not, either directly or indirectly, involved in authorising the charge to the customer in respect of the payments made;
- (c) that taxable person is not, either directly or indirectly, involved in the provision of that supply.

⁽⁴⁾ Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 268, 12.10.2010, p. 1, ELI: <http://data.europa.eu/eli/reg/2010/904/oj>).

3. Article 28a of Directive 2006/112/EC shall not apply to a taxable person who only provides one or more of the following:

- (a) the processing of payments in relation to the supply of short-term accommodation rental services or passenger transport services by road;
- (b) the listing or advertising of short-term accommodation rental services or passenger transport services by road;
- (c) the redirecting or transferring of customers to other electronic interfaces where short-term accommodation rental services or passenger transport services by road are offered for sale, without any further intervention in the supply.

4. Notwithstanding paragraph 1 of this Article, Article 28a of Directive 2006/112/EC shall not apply to a taxable person who provides the means by which the cost of passenger transport services by road can be shared between the user and the person providing the transport.

Article 9c

For the application of Article 28a(1) of Directive 2006/112/EC, the taxable person supplying the services shall provide their identification number for VAT purposes or the identification number allocated to them in accordance with Article 362 or 369d of that Directive, as referred to in Article 28a(1), point (a), of that Directive, and the declaration referred to in Article 28a(1), point (b), of that Directive to the taxable person facilitating the supply only once, unless there is a change in their activity as a taxable person.

Where a passenger transport service by road takes place in more than one Member State, the taxable person supplying the service shall provide to the taxable person facilitating the supply the identification number for VAT purposes allocated to them by each Member State in which the transport takes place, or the identification number allocated to them in accordance with Article 362 or 369d of Directive 2006/112/EC.

Article 9d

For the application of Article 28a of Directive 2006/112/EC, where, on the basis of information provided by the person supplying the underlying services, a taxable person does not act as the deemed supplier, that taxable person shall not be held liable for the payment of the VAT due where it is subsequently found that that taxable person should have been deemed to be the supplier, provided that all of the following conditions are met:

- (a) the taxable person is dependent on information provided by the supplier of the services;
- (b) the information provided by the supplier of the services is erroneous;
- (c) the taxable person can prove that they did not and could not reasonably have known that that information was erroneous.

Article 9e

For the purpose of determining the place of supply of a facilitation service as referred to in Article 46a of Directive 2006/112/EC, the taxable person shall regard the person to whom that service was supplied as a non-taxable person where that person to whom that service was supplied does not provide a VAT identification number, unless that taxable person has information to the contrary.

Article 9f

The exemptions laid down in Article 98(2), and Articles 371, 378, 379 to 386 and 388 to 390c of Directive 2006/112/EC shall still apply where the taxable person facilitating the supply of services is deemed to have received and supplied those services themselves under Article 28a of that Directive.

Article 9g

Where a taxable person is deemed to have received and supplied the services referred to in Article 28a of Directive 2006/112/EC themselves, the supply of those services may be subject to the special scheme provided for in Title XII, Chapter 1, of that Directive if that taxable person meets the conditions for that special scheme.

The supply of the services referred to in Article 28a of Directive 2006/112/EC provided to a taxable person who is deemed to have received and supplied those services themselves shall not be subject to the special scheme provided for in Title XII, Chapter 1, of that Directive.’;

- (2) in Article 13a, the introductory wording is replaced by the following:

‘The place where a non-taxable legal person is established, as referred to in Article 54(1), second subparagraph, Article 56(2), first subparagraph, and Articles 58 and 59 of Directive 2006/112/EC, shall be’;

- (3) in Article 18(2), the second subparagraph is replaced by the following:

‘However, irrespective of information to the contrary, the supplier of telecommunications, broadcasting or electronically supplied services, or of services under Article 54(1), second subparagraph, of Directive 2006/112/EC, may regard a customer established within the Community as a non-taxable person as long as that customer has not communicated their individual VAT identification number to the supplier of those services.’;

- (4) in Article 23, paragraph 2 is replaced by the following:

‘2. Where, in accordance with Article 54(1), second subparagraph, and Articles 58 and 59 of Directive 2006/112/EC, a supply of services is taxable at the place where the customer is established, or, in the absence of an establishment, where the customer has their permanent address or usually resides, the supplier shall establish that place based on factual information provided by the customer, and verify that information by normal commercial security measures such as those relating to identity or payment checks.’;

- (5) in Article 24b, first paragraph, the introductory wording is replaced by the following:

‘For the application of Article 54(1), second subparagraph, or Article 58 of Directive 2006/112/EC, where the activities are streamed or otherwise made virtually available to a non-taxable person, or where telecommunications, broadcasting or electronically supplied services are supplied to a non-taxable person’;

- (6) in Article 24d, paragraph 1 is replaced by the following:

‘1. Where a supplier supplies a service under Article 54(1), second subparagraph, of Directive 2006/112/EC, or a service listed in Article 58(1) of that Directive, the supplier may rebut a presumption referred to in Article 24a or Article 24b, first subparagraph, point (a), (b) or (c), of this Regulation on the basis of three items of non-contradictory evidence indicating that the customer is established, has their permanent address or usually resides elsewhere.’;

- (7) in Article 24f, the introductory wording is replaced by the following:

‘For the purpose of applying the rules in Article 54(1), second subparagraph, or Article 58 of Directive 2006/112/EC and fulfilling the requirements of Article 24b, first subparagraph, point (d), or Article 24d(1) of this Regulation, the following shall, in particular, serve as evidence’;

- (8) Article 30 is replaced by the following:

‘Article 30

1. The supply of services of intermediaries as referred to in Article 46 of Directive 2006/112/EC shall cover the services of intermediaries acting in the name of and on behalf of the recipient of the services procured and the services performed by intermediaries acting in the name of and on behalf of the provider of the services procured.

2. For the purposes of Article 46a of Directive 2006/112/EC, the term “facilitation service” means a service supplied by a taxable person to either a customer or a supplier, or to both, through the use of an electronic interface such as a marketplace, platform, portal or similar means, thereby allowing the customer and the supplier to enter into contact which results in a supply of goods or services through that electronic interface.

A facilitation service as referred to in the first subparagraph shall be regarded as distinct and independent from the goods or services that the taxable person is deemed to supply.

3. A taxable person shall not be considered to supply a facilitation service where all of the following conditions are met:

- (a) that taxable person does not set, either directly or indirectly, any of the terms and conditions under which the supply is made;
- (b) that taxable person is not, either directly or indirectly, involved in authorising a charge to the customer in respect of the payment made;
- (c) that taxable person is not, either directly or indirectly, involved in the provision of that supply.

4. Article 46a of Directive 2006/112/EC shall not apply to a taxable person who only provides one or more of the following:

- (a) the processing of payments in relation to the supply;
- (b) the listing or advertising of goods or services;
- (c) the redirecting or transferring of customers to other electronic interfaces where goods or services are offered for sale, without any further intervention in the supply;

(9) in Article 54a, the following paragraph is added:

‘3. This Section shall cease to apply on 30 June 2029.’;

(10) in Article 54c(2), point (b) is replaced by the following:

‘(b) a description of the goods, their value, the place where the dispatch or transport of the goods begins and ends, together with the time of supply and, if available, the order number or unique transaction number’;

(11) the following article is inserted:

‘Article 54d

The information to be provided in accordance with Article 242b of Directive 2006/112/EC shall contain the following:

- (a) the Member State from which the goods are dispatched or transported;
- (b) the Member State to which the goods are dispatched or transported;
- (c) the description and quantity of the goods transferred;
- (d) the date of dispatch or transport.’;

(12) in Chapter XI, Section 2, the heading is replaced by the following:

‘Section 2

Special schemes for taxable persons supplying services to non-taxable persons or making distance sales of goods, certain domestic supplies of goods or transfers of own goods (Articles 358 to 369xk of Directive 2006/112/EC);

(13) Article 57a is amended as follows:

- (a) point (2) is replaced by the following:

‘(2) “Union scheme” means the special scheme for intra-Community distance sales of goods, for certain supplies of goods within a Member State made by a taxable person and for certain services supplied by taxable persons established within the Community but not in the Member State of consumption as set out in Title XII, Chapter 6, Section 3, of Directive 2006/112/EC;’;

(b) the following point is inserted:

‘(3a) “transfer-of-own-goods scheme” means the special scheme for transfers of own goods as set out in Title XII, Chapter 6, Section 5, of Directive 2006/112/EC;’;

(c) points (4) and (5) are replaced by the following:

‘(4) “special scheme” means the non-Union scheme, the Union scheme, the import scheme or the transfer-of-own-goods scheme, as defined in points (1), (2), (3) and (3a), respectively, as the context requires;

(5) “taxable person” means any of the following:

(a) a taxable person as referred to in Article 359 of Directive 2006/112/EC who is permitted to use the non-Union scheme;

(b) a taxable person as referred to in Article 369b of Directive 2006/112/EC who is permitted to use the Union scheme;

(c) a taxable person as referred to in Article 369m of Directive 2006/112/EC who is permitted to use the import scheme;

(d) a taxable person as referred to in Article 369xb of Directive 2006/112/EC who is permitted to use the transfer-of-own-goods scheme;’;

(14) in Article 57d, the following paragraph is added:

‘3. Where a taxable person informs the Member State of identification that they intend to make use of the transfer-of-own-goods scheme, that special scheme shall apply as from the first day of the following calendar month.

However, where the first transfer of goods to be covered by the transfer-of-own-goods scheme takes place before the date referred to in the first subparagraph, that special scheme shall apply from the date of that first transfer, provided that the taxable person informs the Member State of identification of the commencement of their activities to be covered by the special scheme no later than the tenth day of the month following that first transfer.’;

(15) in Article 57e, the following paragraph is added:

‘The Member State of identification shall identify the taxable person using the transfer-of-own-goods scheme by means of that taxable person’s VAT identification number referred to in Articles 214 and 215 of Directive 2006/112/EC.’;

(16) Article 57f is amended as follows:

(a) in paragraph 1, the following subparagraph is added:

‘Where the Member State of identification changes in accordance with the second subparagraph, that change shall also apply, if applicable, to the registration for the transfer-of-own-goods scheme.’;

(b) the following paragraph is added:

‘3. Where a taxable person using the transfer-of-own-goods scheme ceases to meet the conditions of the definition laid down in Article 369xa(1), point (b), of Directive 2006/112/EC, the Member State in which that taxable person has been identified shall cease to be the Member State of identification.

However, where that taxable person still fulfils the conditions for using the transfer-of-own-goods scheme, that taxable person shall, in order to continue using that special scheme, indicate as the new Member State of identification the Member State in which that taxable person has established their business or, if that taxable person has not established their business in the Community, a Member State where that taxable person has a fixed establishment. Where the taxable person using the transfer-of-own-goods scheme is not established in the Community, that taxable person shall indicate as the new Member State of identification a Member State from which they dispatch or transport goods.

Where the Member State of identification changes in accordance with the second subparagraph, that change shall apply from the date on which the taxable person ceases to have a place of business or a fixed establishment in the Member State previously indicated as the Member State of identification or from the date on which that taxable person ceases to dispatch or transport goods from that Member State.

Where the Member State of identification changes in accordance with the second subparagraph of this paragraph, that change shall also apply, if applicable, to the registration for the special scheme as laid down in Title XII, Chapter 6, Section 3, of Directive 2006/112/EC;

(17) in Article 57g, the following paragraph is added:

‘3. A taxable person using the transfer-of-own-goods scheme may cease to use that special scheme regardless of whether that taxable person continues to transfer goods which can be eligible for that special scheme. The taxable person shall inform the Member State of identification at least 15 days before the end of the calendar month prior to that in which that taxable person intends to cease the use of the special scheme. Cessation shall be effective as of the first day of the next calendar month. VAT obligations relating to transfers of own goods arising after the date on which the cessation became effective shall be discharged directly with the tax authorities of the Member States from and to which goods have been dispatched or transported.’;

(18) Article 58 is amended as follows:

(a) paragraph 1 is replaced by the following:

‘1. Where a taxable person using one of the special schemes meets one or more of the criteria for exclusion laid down in Article 369e or Article 369xe of Directive 2006/112/EC, or for deletion from the identification register laid down in Article 363 or Article 369r(1) and (3) of that Directive, the Member State of identification shall exclude the taxable person from that special scheme.

Only the Member State of identification may exclude a taxable person from one of the special schemes.

The Member State of identification shall base its decision on exclusion or deletion on any information available, including information provided by any other Member State.’;

(b) the following paragraph is inserted:

‘2a. The exclusion of a taxable person from the transfer-of-own-goods scheme shall be effective from the first day of the calendar month following the day on which the decision on exclusion is sent by electronic means to the taxable person. However, where the exclusion is due to a change of place of business or fixed establishment, or of the place from which dispatch or transport of goods begins, the exclusion shall be effective from the date of that change.’;

(19) Article 58a is replaced by the following:

‘Article 58a

A taxable person using a special scheme who has, for a period of two years, made no supplies of goods or services or no transfers of own goods covered by that special scheme shall be assumed to have ceased their taxable activities within the meaning of Article 363, point (b), Article 369e, point (b), Article 369r(1), point (b), Article 369r(3), point (b), or Article 369xe, point (b), of Directive 2006/112/EC. That cessation shall not preclude the use of a special scheme if that taxable person recommences their activities covered by any special scheme provided for in Title XII, Chapter 6, of that Directive.’;

(20) in Article 58b, paragraph 2 is replaced by the following:

‘2. A taxable person or an intermediary shall be regarded as having persistently failed to comply with the rules relating to one of the special schemes, within the meaning of Article 363, point (d), Article 369e, point (d), Article 369r(1), point (d), Article 369r(2), point (c), Article 369r(3), point (d), or Article 369xe, point (d), of Directive 2006/112/EC, in the following cases:

- (a) where reminders pursuant to Article 60a of this Regulation have been issued to the taxable person, or the intermediary acting on their behalf by the Member State of identification for three immediately preceding return periods and the VAT return has not been submitted for each and every one of those return periods within 10 days after the reminder has been sent;
- (b) where a reminder pursuant to Article 63a of this Regulation has been issued to the taxable person or the intermediary acting on their behalf by the Member State of identification for three immediately preceding return periods and the full amount of VAT declared has not been paid by that taxable person, or the intermediary acting on their behalf for each and every one of those return periods within 10 days after the reminder has been sent, except where the remaining unpaid amount is less than EUR 100 for each return period;
- (c) where, following a request from the Member State of identification and one month after a subsequent reminder by the Member State of identification, the taxable person, or the intermediary acting on their behalf has failed to make the records referred to in Articles 369, 369k, 369x and 369xk of Directive 2006/112/EC electronically available.’;

(21) Article 58c is replaced by the following:

‘Article 58c

A taxable person who has been excluded from the non-Union scheme, the Union scheme or the transfer-of-own-goods scheme shall discharge all VAT obligations relating to supplies of goods or services, or transfers of own goods, arising after the date on which the exclusion became effective directly with the tax authorities of the Member State of consumption concerned or the Member States from and to which the goods have been dispatched or transported.’;

(22) Article 59 is amended as follows:

(a) paragraph 1 is replaced by the following:

‘1. Any return period within the meaning of Article 364, 369f, 369s or 369xf of Directive 2006/112/EC shall be a separate return period.’;

(b) the following paragraph is inserted:

‘2a. Where, in accordance with Article 57d(3), second subparagraph, the transfer-of-own-goods scheme applies from the date of the first transfer, the taxable person shall submit a separate VAT return for the calendar month during which the first transfer took place.’;

(c) paragraph 3 is replaced by the following:

‘3. Where a taxable person has been registered under the non-Union scheme and the Union scheme during a return period, that taxable person shall submit VAT returns and, where applicable, make the corresponding payments to the Member State of identification for each scheme in respect of the supplies made and the periods covered by that scheme.’;

(d) the following paragraph is inserted:

‘3a. Where a taxable person has been registered under the transfer-of-own-goods scheme during a return period, that taxable person shall submit VAT returns to the Member State of identification in respect of the transfers made and the periods covered by that special scheme.’;

(e) paragraph 4 is replaced by the following:

‘4. Where the Member State of identification changes in accordance with Article 57f after the first day of the return period in question, the taxable person or the intermediary acting on their behalf shall submit VAT returns and, where applicable, make corresponding payments to both the former and the new Member State of identification covering the supplies made during the respective periods in which those Member States have been the Member State of identification.’;

(23) Article 59a is replaced by the following:

‘Article 59a

Where a taxable person using a special scheme has supplied no goods or services in any Member State of consumption under that special scheme or made no transfers of own goods under the transfer-of-own-goods scheme during a return period and has no corrections to make in respect of previous VAT returns, the taxable person, or the intermediary acting on their behalf shall submit a VAT return indicating that no supplies or transfers have been made during that period (a nil-VAT return).’;

(24) Article 60a is replaced by the following:

‘Article 60a

The Member State of identification shall remind, by electronic means, taxable persons, or intermediaries acting on their behalf, who have failed to submit a VAT return under Article 364, 369f, 369s or 369xf of Directive 2006/112/EC of their obligation to submit such a VAT return. The Member State of identification shall issue the reminder on the tenth day following that on which the return should have been submitted, and shall inform the other Member States by electronic means that a reminder has been issued.

Any subsequent reminders and steps taken to assess and collect the VAT shall be the responsibility of the Member State of consumption concerned or the Member States from and to which the goods have been dispatched or transported.

Notwithstanding any reminders issued and any steps taken by a Member State of consumption or Member States from and to which the goods have been dispatched or transported, the taxable person or the intermediary acting on their behalf shall submit the VAT return to the Member State of identification.’;

(25) Article 61 is replaced by the following:

‘Article 61

1. Changes to the figures contained in a VAT return relating to periods up to and including the second return period in 2021 shall, after the submission of that VAT return, be made only by means of amendments to that VAT return and not by adjustments in a subsequent VAT return.

Changes to the figures contained in a VAT return relating to periods from the third return period in 2021 shall, up to the date on which that VAT return is required to be submitted in accordance with Directive 2006/112/EC, be included in that VAT return. Changes to the figures contained in a VAT return relating to periods from the third return period in 2021 shall, after the date on which the VAT return was required to be submitted in accordance with Directive 2006/112/EC, be made only by adjustments in a subsequent VAT return.

2. The amendments referred to in paragraph 1 shall be submitted electronically to the Member State of identification within three years of the date on which the initial VAT return was required to be submitted.

However, the rules of the Member State of consumption or of the Member States from and to which the goods were dispatched or transported, on assessments and amendments shall remain unaffected.’;

(26) Article 61a is replaced by the following:

‘Article 61a

1. A taxable person or an intermediary acting on their behalf shall submit the final VAT return and any late submissions of previous VAT returns, and the corresponding payments, where relevant, to the Member State which was the Member State of identification at the time of the cessation, exclusion or change where that taxable person:

- (a) ceases to use one of the special schemes;
- (b) is excluded from one of the special schemes;
- (c) changes the Member State of identification in accordance with Article 57f.

Any corrections to the final VAT return and previous VAT returns arising after the submission of the final VAT return shall be discharged directly with the tax authorities of the Member State of consumption concerned or the Member States from and to which the goods were dispatched or transported.

2. In respect of each taxable person on whose behalf an intermediary is acting, the intermediary shall submit the final VAT returns and any late submissions of previous VAT returns, and the corresponding payments, where relevant, to the Member State which was the Member State of identification at the time of deletion or change where that intermediary:

- (a) is deleted from the identification register;
- (b) changes the Member State of identification in accordance with Article 57f(2).

Any corrections to the final VAT return and previous VAT returns arising after the submission of the final VAT return shall be discharged directly with the tax authorities of the Member State of consumption concerned or the Member States from and to which the goods were dispatched or transported.;

(27) Article 63c is amended as follows:

(a) paragraph 1 is amended as follows:

(i) point (b) is replaced by the following:

‘(b) the type of services or the description and quantity of goods supplied, indicating, where applicable, whether it is a supply in accordance with Article 16, 18 or 26 of Directive 2006/112/EC following a transfer under the transfer-of-own-goods scheme;’

(ii) the following point is inserted:

‘(ba) the relevant information related to adjustments in accordance with Title X, Chapter 5, of Directive 2006/112/EC following a transfer under the transfer-of-own-goods scheme;’

(iii) point (f) is replaced by the following:

‘(f) the VAT rate applied, where relevant;’

(iv) the following point is inserted:

‘(fa) in the case of exemption with right of deduction, reference to the applicable provision of Directive 2006/112/EC, or to the corresponding national provision;’

(v) point (g) is replaced by the following:

‘(g) the amount of VAT payable indicating the currency used, where relevant;’

(vi) points (k) and (l) are replaced by the following:

‘(k) in respect of services, the information used to determine the place of supply of the service and, in respect of goods, the information used to determine the place where the dispatch or the transport of the goods to the customer begins and ends;

(l) any proof of possible returns of goods, including the taxable amount and the VAT rate applied, where relevant;’

(vii) the following point is added:

‘(m) in respect of supplies where the taxable person is deemed to have received and supplied goods in accordance with Article 14a of Directive 2006/112/EC, the name, postal address and electronic address or website of the supplier whose supplies are facilitated through the use of the electronic interface, and, if available:

(i) the VAT identification number or national tax number of the supplier;

(ii) the bank account number or number of virtual account of the supplier.’;

(b) paragraph 2 is amended as follows:

(i) point (f) is replaced by the following:

‘(f) the VAT rate applied, where relevant;’;

(ii) the following point is inserted:

‘(fa) in the case of exemption with right of deduction, reference to the applicable provision of Directive 2006/112/EC, or to the corresponding national provision;’;

(iii) the following point is added:

‘(n) in respect of supplies where the taxable person is deemed to have received and supplied goods in accordance with Article 14a of Directive 2006/112/EC, the name, postal address and electronic address or website of the supplier whose supplies are facilitated through the use of the electronic interface, and, if available:

(i) the VAT identification number or national tax number of the supplier;

(ii) the bank account number or number of virtual account of the supplier.’;

(c) the following paragraph is inserted:

‘2a. In order to be regarded as sufficiently detailed within the meaning of Article 369xk of Directive 2006/112/EC, the records kept by the taxable person shall contain all of the following information:

(a) as regards the Member State from which the goods have been dispatched or transported:

(i) the taxable person's VAT identification number or tax identification number in that Member State, if any;

(ii) the address from which the goods were dispatched or transported;

(b) as regards the Member State to which the goods have been dispatched or transported:

(i) the taxable person's VAT identification number or tax identification number in that Member State, if any;

(ii) the address to which the goods were dispatched or transported;

(c) the description and quantity of the goods dispatched or transported to another Member State, indicating where applicable whether those are capital goods as defined by the Member State to which the goods have been dispatched or transported;

(d) the date of the dispatch or transport of the goods dispatched or transported to another Member State;

(e) the taxable amount, indicating the currency used;

(f) any subsequent increase or reduction in the taxable amount;

(g) where a self-invoice is issued, the information contained on the invoice.’;

(d) paragraph 3 is replaced by the following:

‘3. The information referred to in paragraphs 1, 2 and 2a of this Article shall be recorded by the taxable person or the intermediary acting on their behalf in such a way that it can be made available by electronic means without delay and in respect of each individual service or good supplied, or transferred. Where that taxable person or the intermediary acting on their behalf has been requested to submit, by electronic means, the records referred to in Articles 369, 369k, 369x and 369xk of Directive 2006/112/EC and they have failed to submit them within 20 days of the date of the request, the Member State of identification shall remind the taxable person or the intermediary acting on their behalf to submit those records. The Member State of identification shall by electronic means inform the Member States of consumption or the Member States from and to which the goods have been dispatched or transported that the reminder has been sent.’.

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 July 2028.

However, Article 1, points (2) to (7), shall apply from the entry into force of this Regulation.

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

Done at Brussels, 11 March 2025.

For the Council

The President

A. DOMAŃSKI