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DECISION No 1/2025 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 31 July 2025

amending Decision No 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 [2025/1755]

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 its Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims ('the Protocol'), in particular Article PVAT.39(2), point (d), of the Protocol,

Whereas:

(1) According to Article PVAT.39(2), point (d), of the Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims ('the Protocol'), the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties ('Trade Specialised Committee') is to lay down the standard forms for communications pursuant to Article PVAT.19(1), namely requests for information, for spontaneous exchange of information, for administrative enquiries and for feedback between the Member States of the Union and the United Kingdom under the Protocol.

(2) For the communication of requests, information and feedback under Title II of the Protocol, competent authorities use the standard forms set out in Annex I to Decision No 4/2023 of the Trade Specialised Committee ([2]). The standard forms require regular updates to maintain their relevance and usability for tax authorities for the purposes of the Protocol, to request and provide feedback on VAT information following a request for information and for administrative enquiries, as well as in the case of a spontaneous exchange of information.

(3) It is therefore necessary to modify the structure of the standard forms and to introduce new labels and sections in order to bring them into line with the Exchange of Forms (EoF) system referred to in Annex II to Commission Implementing Decision C(2019)2866, which was amended by Commission Implementing Decision C(2024)8903 of 19 December 2024. Such modification is necessary to establish an improved framework enabling both parties to benefit from the extensive range of tools currently used by the Member States of the Union for administrative cooperation and the recovery of claims.

(4) Therefore, Annex I to Decision No 4/2023 should be replaced,

([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).

HAS ADOPTED THIS DECISION:

Article 1

Annex I to Decision No 4/2023 is replaced by the text in the Annex to this Decision.

Article 2

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

Done at Brussels and London, 31 July 2025.

For the Trade Specialised Committee
The Co-chairs
Valerie LEDURE
Rachel NIXON