COMMISSION IMPLEMENTING REGULATION (EU) 2018/980

of 11 July 2018

amending Implementing Regulation (EU) No 815/2012, as regards the information to be exchanged between Member States to identify taxable persons using the non-Union scheme

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax [1] and in particular Article 44(1), the second subparagraph of Article 44(2), Article 45(1) and (2), and Article 51(1) thereof,

Whereas:

(1) Commission Implementing Regulation (EU) No 815/2012 [2] lays down detailed rules for the application of Regulation (EU) No 904/2010, in particular as regards the transmission of registration information of taxable persons using special schemes for telecommunications services, broadcasting services or electronic services provided for in Chapter 6 of Title XII of Council Directive 2006/112/EC [3].

(2) Following the amendment of Articles 358a and 361 of Directive 2006/112/EC by Council Directive (EU) 2017/2455 [4], taxable persons not established in the Community who are identified for value added tax (VAT) purposes within the Community will be able as of 1 January 2019 to use the special scheme, set out in Section 2 of Chapter 6 of Title XII of Directive 2006/112/EC (the 'non-Union scheme'), for telecommunications services, broadcasting services or electronic services supplied to non-taxable persons who are established in a Member State or have their permanent address or usually reside in a Member State.

(3) The common electronic message for the transmission of information to identify taxable persons using the non-Union scheme set out in column B of the table in Annex I to Implementing Regulation (EU) No 815/2012 should therefore be amended accordingly.

(4) For reasons of consistency, this Regulation should apply from the same date as the provisions of Directive (EU) 2017/2455 introducing the possibility for taxable persons not established in the Community who are identified for VAT purposes within the Community to use the special scheme.

(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

In column B of the table in Annex I to Implementing Regulation (EU) No 815/2012, the text in box number 16 is replaced by the following:

'Electronic declaration that the taxable person is not established within the Union'.

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 January 2019.

(1) OJ L 268, 12.10.2010, p. 1.
(2) Commission Implementing Regulation (EU) No 815/2012 of 13 September 2012 laying down detailed rules for the application of Council Regulation (EU) No 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons (OJ L 249, 14.9.2012, p. 3).
(3) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).
(4) Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods (OJ L 348, 29.12.2017, p. 7).

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

Done at Brussels, 11 July 2018.

For the Commission

The President

Jean-Claude JUNCKER