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COMMISSION IMPLEMENTING REGULATION (EU) 2026/1869

of 27 July 2026

amending Implementing Regulation (EU) 2020/194 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 as regards the 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

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 47l, points (a) and (b), thereof,

Whereas:

(1) Council Directive (EU) 2025/516 ([2]) amended Council Directive 2006/112/EC ([3]) to extend certain of the special schemes for taxable persons supplying services to non-taxable persons, or making distance sales of goods or certain domestic supplies of goods provided for in the latter Directive, and added a new special scheme.

(2) Commission Implementing Regulation (EU) 2020/194 ([4]) lays down detailed rules for the application of Regulation (EU) No 904/2010 as regards the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods.

(3) In view of the latest amendments to Directive 2006/112/EC and to Regulation (EU) No 904/2010, it is necessary to amend, update and clarify Implementing Regulation (EU) 2020/194 in order to continue to ensure the proper and secure functioning of all the special schemes and to guarantee the harmonisation of the electronic reporting across all the schemes as well as to support uniform application across Member States.

(4) Implementing Regulation (EU) 2020/194 should therefore be amended accordingly.

(5) The measures provided for in this Implementing Regulation are in accordance with the opinion of the Standing Committee on Administrative Cooperation,

([1]) OJ L 268, 12.10.2010, p. 1, ELI: http://data.europa.eu/eli/reg/2010/904/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 Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1, ELI: http://data.europa.eu/eli/dir/2006/112/oj).
([4]) Commission Implementing Regulation (EU) 2020/194 of 12 February 2020 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 as regards the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods (OJ L 40, 13.2.2020, p. 114, ELI: http://data.europa.eu/eli/reg_impl/2020/194/oj).

HAS ADOPTED THIS REGULATION:

Article 1

Amendments to Implementing Regulation (EU) 2020/194

Implementing Regulation (EU) 2020/194 is amended as follows:

(1) Article 1 is amended as follows:

(a) points (2) and (4) are 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 provided for in Title XII, Chapter 6, Section 3, of Directive 2006/112/EC;’,

‘(4) “transfer of own goods scheme” means the special scheme for transfers of own goods provided for in Title XII, Chapter 6, Section 5, of Directive 2006/112/EC;’;

(b) the following point (5) is added:

‘(5) “special schemes” means the non-Union scheme, the Union scheme, the import scheme and the transfer of own goods scheme.’;

(2) in Article 2, point (a) is replaced by the following:

‘(a) it must offer the facility to save the information, and any change in the information, to be provided pursuant to Article 361 or 369p of Directive 2006/112/EC, and the information to be included in the VAT return pursuant to Article 365, 369g, 369t or 369xg of Directive 2006/112/EC, before that information or change is submitted;’;

(3) Article 3 is amended as follows:

(a) in paragraph 1, point (e) is replaced by the following:

‘(e) information to identify the taxable person using the transfer of own goods scheme.’;

(b) in paragraph 2, points (a) to (d) are replaced by the following:

‘(a) column C for the non-Union scheme;

(b) column D for the Union scheme;

(c) column E for the import scheme for identification of the taxable person in accordance with Article 369p(1) or (3) of Directive 2006/112/EC;

(d) column F for the import scheme for identification of the intermediary in accordance with Article 369p(2) of Directive 2006/112/EC;

(e) column G for the transfer of own goods scheme.’;

(c) in paragraph 3, points (a) and (c) are replaced by the following:

‘(a) is excluded from, or deleted from the identification register of, one of the special schemes in accordance with Article 363, Article 369e, Article 369r(1) or (3) or Article 369xe of Directive 2006/112/EC;’;

‘(c) changes the Member State of identification within the Union scheme, the import scheme or the transfer of own goods scheme.’;

(d) paragraph 5 is replaced by the following:

‘5. The individual VAT identification numbers allocated to or, as applicable, in respect of taxable persons pursuant to Article 369q(1) and (3) of Directive 2006/112/EC as well as the name, the postal address, electronic address, VAT identification number or national tax number, status as taxable person deemed to have received and supplied goods in accordance with Article 14a(1) and, where available, websites pursuant to Article 369p(1) and (3) of that Directive shall be automatically exchanged between the Member State of identification and the other Member States via a central register or another trusted data sharing tool in a manner that ensures at all times that Member States have a correct up-to-date view of the validity of all such VAT identification numbers that have been allocated by all Member States.’;

(e) the following paragraph 6 is added:

‘6. In order to ensure the quality of the data, the Member State of identification shall pre-fill the information already available in its national database concerning taxable persons requesting their registration in a special scheme, as set out in Annex I. The taxable person is responsible for the correctness of the data.’;

(4) Article 4 is replaced by the following:

‘*Article 4*

Submission of VAT return by the taxable person or the intermediary

1. The taxable person or, where applicable in the case of the import scheme, the intermediary acting on behalf of that taxable person shall submit the VAT returns with the details required pursuant to Article 365, 369g, 369t or 369xg of Directive 2006/112/EC to the Member State of identification using the common electronic message set out in Annex III to this Regulation. Column C of that common electronic message shall be used for the non-Union scheme, column D for the Union scheme, column E for the import scheme, and column F for the transfer of own goods scheme.

2. Where a taxable person makes no supplies of goods or services or no transfers of own goods or no adjustments of deduction under a special scheme in any Member State within a tax period and has no amendments to make to previous VAT returns, that taxable person shall fill in a nil VAT return. For that purpose, the taxable person shall only complete the following boxes of the common electronic message set out in Annex III:

(a) boxes 1, 2, 2a, 2b, 9 and 27 for the non-Union scheme;

(b) boxes 1, 2, 2a, 2b, 23 and 27 for the Union scheme;

(c) boxes 1, 1a, 2, 2a, 2b, 9 and 27 for the import scheme;

(d) boxes 1, 2, 2a, 2b, 4 and 28 for the transfer of own goods scheme.

3. The taxable person or, where applicable in the case of the import scheme, the intermediary acting on behalf of that taxable person shall only be required to insert the supplies relating to a Member State of consumption if supplies of goods or services under the special schemes have been made in that Member State within the tax period.

The taxable person shall only be required to include the transfers covered by the transfer of own goods scheme to a Member State if the transfers have been made to that Member State within the tax period.

In addition, in the case of the Union scheme, the taxable person shall only be required to insert the supplies of goods referred to in Article 369g(2), points (a), (b), (c) and (d), of Directive 2006/112/EC relating to a Member State if goods covered by the Union scheme have been supplied in or from that Member State within the tax period. Similarly, the taxable person shall only be required to insert the supplies of services referred to in Article 369g(2), point (d), and (3) of Directive 2006/112/EC from a Member State of establishment if these supplies under the Union scheme have been made from that Member State within the tax period.

In the case of the transfer of own goods scheme, the taxable person shall only be required to insert the transfers referred to in Article 369xg(2) of Directive 2006/112/EC relating to a Member State where goods are dispatched or transported from if goods covered by the transfer of own goods scheme have been dispatched or transported from that Member State within the tax period.’;

(5) in Article 5, the first paragraph is replaced by the following:

‘The information contained in the VAT return referred to in Article 4(1) shall be sent by the Member State of identification via the CCN/CSI network, using the common electronic message set out in Annex III in all of the following cases:

(a) to each Member State of consumption, or Member State where goods are transferred to, mentioned in the VAT return;

(b) in the case of the Union scheme, to each of the following Member States mentioned in the VAT return:

(i) each Member State from which goods are dispatched or transported;

(ii) each Member State of establishment from which services have been supplied;

(c) in the case of the transfer of own goods scheme, to each Member State from which goods are transferred, mentioned in the VAT return.'.

Article 2

Amendments to Annex I to Implementing Regulation (EU) 2020/194

Annex I to Implementing Regulation (EU) 2020/194 is amended in accordance with Annex I to this Regulation.

Article 3

Replacement of Annexes I, II and III to Implementing Regulation (EU) 2020/194

Annexes I, II and III to Implementing Regulation (EU) 2020/194 are replaced by the text in Annex II to this Regulation.

Article 4

Entry into force and application

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

Articles 1 and 3 shall apply from 1 July 2028.

Article 2 shall apply from 1 January 2027 until 30 June 2028.

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

Done at Brussels, 27 July 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

Annex I to Implementing Regulation (EU) 2020/194 is amended as follows:

(1) Row 8 and row 20 are replaced by the following:

‘8	Website(s) of the taxable person, where available	Website(s) of the taxable person, where available	Website(s) of the taxable person, where available	’
‘20		Indicator of whether the taxable person is a VAT group [14] [15]	Indicator of whether the taxable person is a VAT group [14] [15]	’

(2) In the footnotes, the following footnote is added:

‘[15] If the taxable person is a VAT group, fixed establishments must not be provided in box 13.’

ANNEX II

'ANNEX I

Identification details

		Scheme					
A	B	C	D	E	F	G	H
Box no.	Data element	Non-Union	Union	Import	Intermediary	Transfer	Additional explanation
Identification in Member State of identification							
1 (*)	Individual VAT identification number for the taxable person allocated by the Member State of identification in accordance with Article 362 of Directive 2006/112/EC	x					Format to follow: EUxxxyyyyyz, where xxx is the 3-digit ISO numeric code of the Member State of identification (MSI), yyyyy is the 5-digit number assigned by MSI, and z is a check digit.
1 (*)	Individual VAT identification number for the taxable person allocated by the Member State of identification in accordance with Article 369d and/or Article 369xd of Directive 2006/112/EC, including the country code		x			x	
1 (*)	Individual VAT identification number for the taxable person allocated by the Member State of identification in accordance with Article 369q(1) or (3) of Directive 2006/ 112/EC			x			Format to follow: IMxxxyyyyyyz, where xxx is the 3-digit ISO numeric code of the MSI, yyyyyy is the 6-digit number assigned by MSI, and z is a check digit.
1 (*)	Individual identification number for the intermediary allocated by the Member State of identification in accordance with Article 369q(2) of Directive 2006/112/EC				x		Format to follow: INxxxyyyyyyz, where xxx is the 3-digit ISO numeric code of the MSI, yyyyyy is the 6-digit number assigned by MSI, and z is a check digit.

		Scheme					
A	B	C	D	E	F	G	H
Box no.	Data element	Non-Union	Union	Import	Intermediary	Transfer	Additional explanation
1a (*)	If the taxable person is represented by an intermediary, the individual identification number of that intermediary allocated in accordance with Article 369q(2) of Directive 2006/112/EC			x			
2a (*)	VAT identification number for EU established taxable person in Member State of Identification		x	x	x	x	VAT identification number for an EU established taxable person in accordance with Article 214 of Directive 2006/112/EC. This is the number provided in box 1 for the Union and transfer of own goods schemes.
2b	National tax number issued by the country in which the taxable person has his place of business if not within the EU	x	x	x	x	x	This box should only be completed when the place of business is outside the EU.
3	Country in which the taxable person has his place of business if not within the EU	x	x	x	x	x	— Mandatory in case of a non-EU established taxable person, or — Mandatory for an EU established taxable person with place of business outside the EU.
4	Electronic declaration that the taxable person is not established within the Union	x	x	x		x	True if the taxable person is not established
5 (*)	Company name	x	x	x	x	x	Legal name of the company registered in the Member state of establishment and known as company name.

		Scheme					
A	B	C	D	E	F	G	H
Box no.	Data element	Non-Union	Union	Import	Intermediary	Transfer	Additional explanation
6	Trading name(s) of the company if different from the company name	x	x	x	x	x	
7	Website(s) of the taxable person or company, where available	x	x	x		x	
Contact details							
8	Name of the contact person	x	x	x	x	x	
9	Telephone number belonging to the contact person	x	x	x	x	x	Relevant country prefix must be included with the number
10	Email address of contact	x	x	x	x	x	This should be the email address of the taxable person that will be used for correspondence with the tax administrations.
11 (*)	Postal address	x	x	x	x	X	— Full postal address of the place of business outside the EU, of the non-EU established taxable person, or — Full postal address, within the EU, of the place of business/establishment of the EU established taxable person
Account details							
12a (*)	IBAN	x	x	x	x	x	For the import scheme, IBAN to be provided where the taxable person is not represented by an intermediary
12b	OBAN	x					Only when no IBAN is available
13	BIC number	x					Mandatory for OBAN number, optional for IBAN number

		Scheme					
A	B	C	D	E	F	G	H
Box no.	Data element	Non-Union	Union	Import	Intermediary	Transfer	Additional explanation
Other identifications							
14.1a	Individual VAT identification number/tax reference number(s) issued by a Member State where the taxable person has a fixed establishment, other than the Member State of identification		x	x	x	x	Only one fixed establishment can be provided per Member State. However, where there is more than one fixed establishment within the EU, use box 14.2a, 14.3a, etc. This information should only be provided if the taxable person is not a VAT group.
14.1b	Full postal address of that fixed establishment		x	x	x	x	Where there is more than one fixed establishment, use box 14.2b, 14.3b, etc.
15.1	Individual VAT identification number(s)/tax reference number issued by a Member State where the taxable person has no fixed establishment	x	x	x	x	x	Where there is more than one VAT identification without fixed establishment, use box 15.2, 15.3, etc.
16 (*)	If registered for the scheme for small enterprises, individual identification number allocated in accordance with Article 284 of Directive 2006/112/EC		x			x	EX identification number must be provided if applicable in accordance with article 284 (3) of Directive 2006/112/EC.
17 (*)	Individual VAT identification number(s) allocated by the Member State of identification in accordance with Articles 362, 369d, 369q or 369xd of Directive 2006/112/EC which the taxable person has previously used or is currently using for registration in one of the One-Stop-Shop (OSS) schemes.	x	x	x		x	

		Scheme					
A	B	C	D	E	F	G	H
Box no.	Data element	Non-Union	Union	Import	Intermediary	Transfer	Additional explanation
17a (*)	Intermediary number(s) allocated by the Member State of identification in accordance with Article 369q(2) of Directive 2006/112/EC if the intermediary has previously acted as such.				x		
Indicators							
18	Indicator of whether the taxable person is an electronic interface referred to in Article 14a of Directive 2006/112/EC		x	x			True if the taxable person is a platform acting as deemed supplier.
19 (*)	Indicator of whether the taxable person is a VAT group		x	x		x	True if the taxable person is a VAT group. If true, fixed establishments must not be provided in box 14.
Dates							
20	Date of commencement: the date in which the taxable person starts using the scheme	x	x	x		x	This date can also be prior to the date of registration for the Union, non-Union and transfer of own goods schemes. For the import scheme, the date of commencement is the date of registration when the taxable person or the intermediary is allocated a number within the special scheme for distance sales of goods imported from third territories or third countries (‘Import-One-Stop-Shop’).

		Scheme					
A	B	C	D	E	F	G	H
Box no.	Data element	Non-Union	Union	Import	Intermediary	Transfer	Additional explanation
21 (*)	Date of request: the date the taxable person requests to be registered under the scheme	x	x	x	x	x	
22 (*)	Date of registration: the date the Member State of identification decides on the requested registration.	x	x	x	x	x	

(*) Data to be provided by the Member State of identification, if available.

ANNEX II

Details relating to the status of a taxable person or an intermediary in the register of a Member State of identification

	Exclusion code	Reason for changing the status of the taxable person in the register	Reason for changing the status of the intermediary in the register
Date from which the change is effective		Individual VAT identification number of a taxable person allocated by the Member State of identification, including country code for its registration to the non-Union, Union, Import or transfer of own goods scheme	Individual identification number of an intermediary allocated by the Member State of identification, including country code
	1	The taxable person is excluded on request or *ex officio* and no taxable activities are expected a) The taxable person or, where relevant, the intermediary acting on his behalf, has notified the Member State of identification that the taxable person no longer carries out supplies of services and/or goods or transfers covered by the special scheme; b) It is assumed by the Member State of identification that the taxable activities of the taxable person covered by the special scheme have ceased.	The Intermediary is excluded on request or *ex officio* and no activities are expected. a) The intermediary has not acted as an intermediary on behalf of any taxable person making use of the import scheme for a period of two consecutive calendar quarters; b) The intermediary no longer meets the conditions necessary for acting as such; c) The intermediary has requested to voluntarily cease to act as intermediary.
	3	The taxable person is excluded on request or ex officio, and taxable activities are still expected. a) The taxable person or the intermediary acting on his behalf has requested to voluntarily leave the scheme; b) The taxable person no longer meets the conditions necessary for the use of the special scheme; c) The taxable person notifies its intention to be identified in a new Member State of identification.	The intermediary is excluded on request or ex officio, and activities are still expected. The intermediary notifies its intention to be identified in a new Member State of identification.
	4	The taxable person persistently fails to comply with the rules of the special scheme.	The intermediary persistently fails to comply with the rules of the import scheme.

ANNEX III

VAT returns

		Scheme			
A	B	C	D	E	F
Box no.	Data element	Non-Union	Union	Import	Transfer
Part 1: General information					
1	Individual VAT identification number allocated by the Member State of identification in accordance with Article 362 of Directive 2006/112/EC	X			
1	Individual VAT identification number allocated by the Member State of identification in accordance with Article 369d and Article 369xd of Directive 2006/112/EC, including country code		X		X
1	Individual VAT identification number allocated by the Member State of identification in accordance with Article 369q(1) or (3) of Directive 2006/112/EC			X	
1a	If the taxable person is represented by an intermediary, the identification number of that intermediary allocated in accordance with Article 369q(2) of Directive 2006/112/EC			X	
2	Tax period (1)	X	X	X	X
2a	Start date and end date of period (2)	X	X	X	X
2b	Unique reference number allocated by the Member State of identification (3)	X	X	X	X
Part 2: For each Member State of consumption in which VAT is due/ For each Member State to which goods are transferred					
2(a) Services supplied from the Member State of identification and fixed establishment(s) outside the Union; **Supplies of services in accordance with Article 26 of Directive 2006/112/EC, following a transfer of own goods under the transfer of own goods scheme** **2(b) Intra-Community distance sales of goods from the Member State of identification;** **Supplies of goods without dispatch or transport or where the dispatch or transport begins and ends in the Member State of identification, if no fixed establishment in that Member State** (4) (5)**;** **Supplies of goods in accordance with Articles 16 and 18 of Directive 2006/112/EC, following a transfer of own goods under the transfer of own goods scheme** **2(c) Transfers of own goods from the Member State of identification**			**X**		**X**
3.1	Country code of the Member State of consumption (MSCON)/ Member State where goods are transferred to (6)	X	X	X	X
4.1	Taxable amount of goods transferred				X

		Scheme			
A	B	C	D	E	F
Box no.	Data element	Non-Union	Union	Import	Transfer
5.1	Taxable amount	X	X	X	
6.1	Standard or reduced VAT rate type, or exempted with right of deduction (7)	X	X	X	
7.1	VAT rate (8)	X	X	X	
8.1	Total VAT amount	X	X	X	
9.1	Total VAT amount payable for supplies of services declared in part 2a and supplies of goods declared in part 2b	X	X	X	
2(d) 2(e) 2(f)	**Services supplied from fixed establishments in Member States other than the Member State of identification; Intra-Community distance sales of goods from a Member State other than the Member State of identification; supplies of goods without dispatch or transport or where the dispatch or transport begins and ends in a Member State other than the Member State of identification, if no fixed establishment in that Member State (4) (5); Transfers of own goods from a Member State other than the Member State of identification**		**X**		**X**
10.1	Individual VAT identification number of the fixed establishment or, if not available, tax reference number, including country code (9):		X		X
	— from which supplies of services are made; or		X		
	— from which goods are dispatched or transported; or		X		
	— from which goods are transferred.				X
	Individual VAT identification number)/tax reference number without fixed establishment in the Member State from/in which goods are supplied (9)		X		
	Individual VAT identification number)/tax reference number without fixed establishment in the Member State from which goods are transferred (9)				X
	The country code of the Member State from which goods are supplied/transferred (9), in either of the following cases: — where the supplies of goods are made in accordance with Article 14a(2) of Directive 2006/112/EC; — where the taxable person does not have a VAT identification in the Member State from/in which goods are supplied; — where the taxable person does not have a VAT identification in the Member State from which goods are transferred.		X		X

		Scheme			
A	B	C	D	E	F
Box no.	Data element	Non-Union	Union	Import	Transfer
11.1	Country code of the Member State of consumption (MSCON)/ Member State where goods are transferred to ([10])		X		X
12.1	Taxable amount of goods transferred				X
13.1	Taxable amount		X		
14.1	Standard or reduced VAT rate type, or exempted with right of deduction ([7])		X		
15.1	VAT rate ([11])		X		
16.1	Total VAT amount		X		
17.1	Total VAT amount payable for supplies of services declared in part 2d and supplies of goods declared in part 2e		X		
2(g)	**Adjustment of deduction to goods that have been transferred in accordance with the transfer of own goods scheme**		**X**		
18.1	Country code of the Member State of consumption (MSCON) ([12])		X		
19.1	VAT amount payable for each adjustment of deduction ([13])				
20.1	Factor(s) giving rise to each adjustment as determined by the relevant Member State ([14])		X		
21.1	For capital goods, start date of the adjustment period following the transfer		X		
22.1	Total VAT amount payable for adjustment of deduction		X		
2(h)	**Grand total of supplies declared under parts 2(a), 2(b), 2(d), 2(e) and 2(g)**		**X**		
23.1	Total VAT amount payable (Box 9.1 + Box 17.1 + Box 22.1) ([15])		X		
Part 3: For each Member State of consumption, Member State where goods are transferred to, for which a correction is made					
24.1	Tax period ([1])	X	X	X	X
25.1	Country code of the Member State from which goods are transferred				X
26.1	Country code of the Member State of consumption, Member State where goods are transferred to	X	X	X	X
27.1	Total VAT amount resulting from corrections of supplies ([16])	X	X	X	
28.1	Taxable amount resulting from corrections to transfers ([16])				X

		Scheme			
A	B	C	D	E	F
Box no.	Data element	Non-Union	Union	Import	Transfer
29.1	Reasons for correction ([17])	X	X	X	X
Part 4: Balance of VAT due for each Member State of consumption					
30.1	Total VAT amount due including corrections of previous returns per Member State (Box 23.1 + Box 27.1) ([15])	X	X	X	
Part 5: Total amount of VAT due for all Member States of consumption					
31	Total VAT amount due for all Member States (Box 30.1+ 30.2. …) ([18])	X	X	X	

([1]) For Union and Non-Union schemes, tax period relates to calendar quarters: Q1.yyyy – Q2.yyyy – Q3.yyyy – Q4.yyyy. For import and transfer of own goods schemes, tax period relates to calendar months: M01.yyyy – M02.yyyy – M03.yyyy – etc.
([2]) To be completed only in cases where the taxable person submits more than one VAT return for the same tax period. Relates to calendar days: dd.mm.yyyy – dd.mm.yyyy.
([3]) The unique reference number as allocated by the Member State of identification shall consist of country code of MSI/VAT number/period – i.e. CZ/xxxxxxxxx/Q1.yyy y (or /M01.yyyy for the import scheme) + add timestamp. The number shall be attributed by the Member State of identification before transmission of the return to the other Member States concerned.
([4]) Including supplies facilitated by an electronic interface referred to in Article 14a(2) of Directive 2006/112/EC, even though the electronic interface is established in that Member State.
([5]) Including supplies of goods in accordance with Articles 36, 37 and 39 of Directive 2006/112/EC.
([6]) Where there is more than one Member State of consumption (MSCON)/ Member State where goods are transferred to, please use boxes 3.2 to 9.2, etc.
([7]) In accordance with Articles 98, 101a,105a and 151.
([8]) Where more than one rate is applied during the return period, use boxes 5.x.2, 6.x.2, 7.x.2, 8.x.2, etc. Where the supply is exempt with right of deduction, 0 % rate should be mentioned.
([9]) Where there is more than one fixed establishment, identification number without fixed establishment, country code, use box 10.2 to 17.2, etc.
([10]) Where there is more than one Member State of consumption (MSCON)/ Member State where goods were transferred to, please use boxes 11.x.2 to 17.x.2, etc.
([11]) Where more than one rate is applied during the return period, use boxes 13.x.x.2, 14.x.x.2, 15.x.x.2, 16.x.x.2, etc. Where the supply is exempt with right of deduction, 0 % rate should be mentioned.
([12]) Where there is more than one Member State of consumption (MSCON), please use boxes 18.2, 19.2, 20.2, 21.2.x, 22.2.x etc.
([13]) Where there is more than one adjustment per Member State of consumption, please use boxes 19.x.2 and 20.x.2, etc.
([14]) Predefined list of reasons such as change of use; use for exemption without deduction; other.
([15]) Where there is more than one Member State of consumption (MSCON), please use boxes 9.2 + 17.2 + 22.2 etc and boxes 23.2 + 27.2, etc.
([16]) This amount can be negative.
([17]) Predefined list of reasons such as annulment of the transaction (e.g. return of goods), VAT rates error, incorrect transactions details (e.g. services instead of goods, errors in taxable amount, currency, wrong MSCON), other.
([18]) Negative amounts in boxes 30.1, 30.2, etc. cannot be taken into account.’