2026/2210

6.10.2026

COMMISSION IMPLEMENTING REGULATION (EU) 2026/2210

of 5 October 2026

amending Implementing Regulation (EU) No 79/2012 as regards statistical data that Member States are to communicate to the Commission

THE EUROPEAN COMMISSION,

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 49(3) thereof,

Whereas:

(1) Annex IV to Commission Implementing Regulation (EU) No 79/2012 ([2]) sets out the list of statistical data that the Member States are to communicate to the Commission for the evaluation of Regulation (EU) No 904/2010.

(2) Regulation (EU) No 904/2010, as amended by Council Regulation (EU) 2020/283 ([3]), laid down the Central Electronic System of Payment information (CESOP), which is a new electronic system for administrative cooperation and fight against fraud in the field of VAT. It is therefore necessary to amend Implementing Regulation (EU) No 79/2012 as regards the statistical data needed to evaluate the functioning of CESOP.

(3) Furthermore, Council Directive (EU) 2020/285 ([4]) amended Council Directive 2006/112/EC ([5]) on the common system of value added tax as regards the special scheme for small enterprises and Regulation (EU) No 904/2010 for the purpose of monitoring the correct application of the special VAT scheme for small enterprises. To allow for the effective monitoring of the functioning of the special scheme for small enterprises, Annex IV to Implementing Regulation (EU) No 79/2012 should also be amended to include statistical data in relation to the special scheme for small enterprises.

(4) Implementing Regulation (EU) No 79/2012 should therefore be amended accordingly.

(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

Annex IV to Implementing Regulation (EU) No 79/2012 is amended in accordance with the Annex to this Regulation.

([1]) OJ L 268, 12.10.2010, p. 1, ELI: http://data.europa.eu/eli/reg/2010/904/oj.
([2]) Commission Implementing Regulation (EU) No 79/2012 of 31 January 2012 laying down detailed rules for implementing certain provisions of Council Regulation (EU) No 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax (OJ L 029 1.2.2012, p. 13, ELI: http://data.europa.eu/eli/reg_impl/2012/79/oj).
([3]) Council Regulation (EU) 2020/283 of 18 February 2020 amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud (OJ L 62, 2.3.2020, p. 1, ELI: http://data.europa.eu/eli/reg/2020/283/oj).
([4]) Council Directive (EU) 2020/285 of 18 February 2020 amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises and Regulation (EU) No 904/2010 as regards the administrative cooperation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises (OJ L 62, 2.3.2020, p. 13, ELI: http://data.europa.eu/eli/dir/2020/285/oj).
([5]) 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).

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*.

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

Done at Brussels, 5 October 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

In Annex IV to Implementing Regulation (EU) No 79/2012, the following parts E and F are added:

'**Part E – Central Electronic System of Payment Information (CESOP):**

1. *Information on the number of payees associated with a suspicious qualification per Member State*

Member State	Number of payees with suspicious qualification in CESOP
AT	
BE	
BG	
CY	
CZ	
DE	
DK	
EE	
ES	
EL	
FI	
FR	
HR	
HU	
IE	
IT	
LU	
LV	
LT	
MT	
NL	
PL	
PT	
RO	
SE	
SI	
SK	

2. *Number of payees qualified multiple times as suspicious by Eurofisc and reported in Question 1*
   a. 2-5 Member States
   b. 6-10 Member States
   c. 11-20 Member States
   d. 21-27 Member States

3. *Number of follow-up actions based on CESOP analysis*

Total numbers of follow-up actions initiated:

4. *Detection of VAT non-compliance based on CESOP analysis*

Member State where VAT non-compliance cases were controlled	Total value (in Euro) of estimated VAT loss
AT	
BE	
BG	
CY	
CZ	
DE	
DK	
EE	
ES	
EL	
FI	
FR	
HR	
HU	
IE	
IT	
LU	
LV	
LT	
MT	
NL	
PL	
PT	
RO	
SE	
SI	
SK	

5. *Total number of Payment Service Providers reporting payment data per Member State to CESOP*

Member State	Total number of Payment Service Providers reporting data
AT	
BE	
BG	

Member State	Total number of Payment Service Providers reporting data
CY	
CZ	
DE	
DK	
EE	
ES	
EL	
FI	
FR	
HR	
HU	
IE	
IT	
LU	
LV	
LT	
MT	
NL	
PL	
PT	
RO	
SE	
SI	
SK	

6. *User statistics*

Member State	Number of active CESOP users
AT	
BE	
BG	
CY	
CZ	
DE	
DK	
EE	
ES	
EL	
FI	

Member State	Number of active CESOP users
FR	
HR	
HU	
IE	
IT	
LU	
LV	
LT	
MT	
NL	
PL	
PT	
RO	
SE	
SI	
SK	

Part F – Special scheme for small enterprises statistics:

Data to be provided as 'Member State of establishment'

1. *Registration data*

1.1. Total number of small enterprises registered for the cross-border exemption as at 31 December of the relevant calendar year.

1.2. Total number of small enterprises, as at 31 December of the relevant calendar year, that registered for the cross-border exemption during that calendar year, based on the date of commencement of that exemption.

1.3. Total number of small enterprises registered for both the cross-border exemption and the Union One Stop Shop (OSS) scheme as at 31 December of the relevant calendar year.

1.4. Total number of small enterprises registered for the cross-border exemption as at 31 December of the relevant calendar year availing themselves of the exemption:

a. both in the Member State of establishment and in other Member State(s) granting exemption in which use is made.

b. only in other Member State(s) granting exemption but not in the Member State of establishment.

1.5. Total number of small enterprises registered for the cross-border exemption as at 31 December of the relevant calendar year availing themselves of the exemption in:

a. Up to 3 Member States granting exemption (excluding the Member State of establishment).

b. 4 and more Member States granting exemption (excluding the Member State of establishment).

Note: Data to be provided in numeric format, no decimals, no separators, for example 12345; for nil values use 0.

Total number of small enterprises registered for the cross-border exemption as at 31 December of the relevant calendar year	Total number of small enterprises, as at 31 December of the relevant calendar year, that registered for the cross-border exemption during that calendar year, based on the date of commencement of that exemption	Total number of small enterprises registered for both the cross-border exemption and the Union One Stop Shop scheme as at 31 December of the relevant calendar year	Total number of small enterprises registered for the cross-border exemption as at 31 December of the relevant calendar year availing themselves of the exemption:		Total number of small enterprises registered for the cross-border exemption as at 31 December of the relevant calendar year availing themselves of the exemption in:	
			Both in the Member State of establishment and in other Member State(s) granting exemption in which use is made	Only in other Member State(s) granting exemption but not in the Member State of establishment	Up to 3 Member States granting exemption (excluding the Member State of establishment)	4 and more Member States granting exemption (excluding the Member State of establishment)

2. *Reporting data*

2.1. Total value (in euro) of the supplies carried out in the Member State of establishment by the small enterprises registered for the cross-border exemption during the relevant calendar year as reported in the calendar quarters Q1 to Q4 or '0' if reported that no supplies have been carried out.

2.2. Total value (in euro) of the supplies carried out by the small enterprises registered for the cross-border exemption in the other Member State(s) in which the small enterprises avail themselves of the exemption, broken down per Member State of exemption, during the relevant calendar year as reported in the calendar quarters Q1 to Q4 or '0' if reported that no supplies have been carried out.

2.3. Total number of small enterprises registered for the cross-border exemption as at 31 December of the relevant calendar year whose Union annual turnover is:

a. Less than or equal to EUR 35 000;

b. More than EUR 35 000.

Note: Data to be provided in numeric format, rounded to the nearest euro with no decimals, no separators, for example 12345; for nil values use 0.

Member State of establishment	Total value (in euro) of the supplies carried out in the Member State of establishment by the small enterprises registered for the cross-border exemption during the relevant calendar year as reported in the calendar quarters Q1 to Q4

Note: Data to be provided in numeric format, rounded to the nearest euro with no decimals, no separators, for example 12345; for nil values use 0. As Member State of establishment, the reporting Member State does not provide data for itself in this table.

Other Member State(s) in which the small enterprises avail themselves of the exemption	Total value (in euro) of the supplies carried out by the small enterprises registered for the cross-border exemption in the other Member State(s) in which the small enterprises avail themselves of the exemption, broken down per Member State of exemption, during the relevant calendar year as reported in the calendar quarters Q1 to Q4
AT	
BE	
BG	
CY	
CZ	
DE	
DK	
EE	
EL	
ES	
FI	
FR	
HR	
HU	
IE	
IT	

Other Member State(s) in which the small enterprises avail themselves of the exemption	Total value (in euro) of the supplies carried out by the small enterprises registered for the cross-border exemption in the other Member State(s) in which the small enterprises avail themselves of the exemption, broken down per Member State of exemption, during the relevant calendar year as reported in the calendar quarters Q1 to Q4
LT	
LU	
LV	
MT	
NL	
PL	
PT	
RO	
SE	
SI	
SK	
Total	

Note: Data to be provided in numeric format, rounded to the nearest euro with no decimals, no separators, for example 12345; for nil values use 0.

Total number of small enterprises registered for the cross-border exemption as at 31 December of the relevant calendar year whose Union annual turnover is:	
Less than or equal to EUR 35 000	More than EUR 35 000

3. *Deactivation data*

3.1. Total number of small enterprises registered for the cross-border exemption whose individual identification EX numbers have been deactivated during the relevant calendar year, based on the effective date of exclusion/cessation.

3.2. Total number of small enterprises registered for the cross-border exemption whose Union annual turnover exceeded EUR 100 000 and whose individual identification EX numbers have been deactivated during the relevant calendar year, based on the effective date of exclusion (Article 284e, point (a) of Directive 2006/112/EC).

3.3. Total number of small enterprises that have ceased to be eligible for the cross-border exemption in any Member State granting the exemption and whose individual identification EX numbers have been deactivated during the relevant calendar year, based on the effective date of exclusion/cessation (Article 284e, point (b), of Directive 2006/112/EC).

3.4. Total number of small enterprises that have informed of their decision to voluntarily cease to apply the cross-border exemption and whose individual identification EX numbers have been deactivated during the relevant calendar year, based on the effective date of cessation (Article 284e, point(c) of Directive 2006/112/EC).

3.5. Total number of small enterprises that have informed, or it may otherwise be assumed, that their activities have ceased and whose individual identification EX numbers have been deactivated during the relevant calendar year, based on the effective date of exclusion/cessation (Article 284e, point (d) of Directive 2006/112/EC).

Note: Data to be provided in numeric format, no decimals, no separators, for example 12345; for nil values use 0.

Total number of small enterprises registered for the cross-border exemption whose individual identification EX numbers have been deactivated during the relevant calendar year, based on the effective date of exclusion/cessation	Total number of small enterprises registered for the cross-border exemption whose Union annual turnover exceeded EUR 100 000 and whose individual identification EX numbers have been deactivated during the relevant calendar year, based on the effective date of exclusion (Article 284e, point (a) of Directive 2006/112/EC)	Total number of small enterprises that have ceased to be eligible for the cross-border exemption in any Member State granting the exemption and whose individual identification EX numbers have been deactivated during the relevant calendar year, based on the effective date of exclusion/cessation (Article 284e, point (b) of Directive 2006/112/EC)	Total number of small enterprises that have informed of their decision to voluntarily cease to apply the cross-border exemption and whose individual identification EX numbers have been deactivated during the relevant calendar year, based on the effective date of cessation (Article 284e, point(c) of Directive 2006/112/EC)	Total number of small enterprises that have informed, or it may otherwise be assumed, that their activities have ceased and whose individual identification EX numbers have been deactivated during the relevant calendar year, based on the effective date of exclusion/ cessation (Article 284e, point (d) of Directive 2006/112/EC)'

ELI: http://data.europa.eu/eli/reg_impl/2026/2210/oj