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# 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

**(recast)**

(OJ L 29, 1.2.2012, p. 13)

Amended by:

| | | Official Journal | | |
|---|---|---|---|---|
| | | No | page | date |
| ►**M1** | Commission Regulation (EU) No 519/2013 of 21 February 2013 | L 158 | 74 | 10.6.2013 |
| ►**M2** | Commission Implementing Regulation (EU) 2015/524 of 27 March 2015 | L 84 | 22 | 28.3.2015 |
| ►**M3** | Commission Implementing Regulation (EU) 2019/1129 of 2 July 2019 | L 179 | 1 | 3.7.2019 |
| ►**M4** | Commission Implementing Regulation (EU) 2020/21 of 14 January 2020 | L 11 | 1 | 15.1.2020 |
| ►**M5** | amended by Commission Implementing Regulation (EU) 2020/1318 of 22 September 2020 | L 309 | 4 | 23.9.2020 |
| ►**M6** | Commission Implementing Regulation (EU) 2021/1218 of 26 July 2021 | L 267 | 12 | 27.7.2021 |
| ►**M7** | Commission Implementing Regulation (EU) 2023/2184 of 16 October 2023 | L 2184 | 1 | 17.10.2023 |
| ►**M8** | Commission Implementing Regulation (EU) 2026/2210 of 5 October 2026 | L 2210 | 1 | 6.10.2026 |

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# 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**

**(recast)**

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*Article 1*

**Subject matter**

This Regulation lays down detailed rules for implementing Articles 14, 17(1)(f), 21(2)(e), 21(2a)(d), 21a(1) and (2), 32, 48, 49 and Article 51(1) of Regulation (EU) No 904/2010.

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*Article 2*

**Categories of information to be exchanged without prior request**

The categories of information subject to automatic exchange, in accordance with Article 13 of Regulation (EU) No 904/2010, shall be the following:

(1) information on non-established traders;

(2) information on new means of transport.

*Article 3*

**Subcategories of information to be exchanged without prior request**

1. In respect of non-established traders the information subject to automatic exchange shall be the following:

(a) information on the allocation of VAT identification numbers to taxable persons established in another Member State;

(b) information on VAT refunds to taxable persons not established in the Member State of refund but established in another Member State pursuant to Council Directive 2008/9/EC.

2. In respect of new means of transport, the information subject to automatic exchange shall be the following:

(a) information on supplies exempted in accordance with Article 138(2)(a) of Directive 2006/112/EC, of new means of transport as defined in Article 2(2), (a) and (b)of that Directive, by persons regarded as taxable persons pursuant to Article 9(2) of that Directive who are identified for VAT purposes;

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(b) information on supplies exempted in accordance with Article 138(2)(a) of Directive 2006/112/EC, of new vessels and aircraft as defined in Article 2(2), (a) and (b) of that Directive, by taxable persons identified for VAT purposes, other than those referred to in point (a), to persons not identified for VAT purposes;

(c) information on supplies exempted in accordance with Article 138(2)(a) of Directive 2006/112/EC, of new motorised land vehicles as defined in Article 2(2), (a) and (b) of that Directive, by taxable persons identified for VAT purposes, other than those referred to in point (a), to persons not identified for VAT purposes.

*Article 4*

**Notification of abstention from participation in the exchange of information without prior request**

By 20 May 2012 each Member State shall notify the Commission in writing of its decision, taken in accordance with the second subparagraph of Article 14(1) of Regulation (EU) No 904/2010, as to whether it is going to abstain from taking part in the automatic exchange of one or more categories or subcategories of information referred to in Articles 2 and 3 of this Regulation. ►M1 Croatia shall notify the Commission of its decision, referred to in the previous sentence, to abstain from taking part in the automatic exchange of information by 1 July 2013. ◄ The Commission shall inform the other Member States accordingly of the categories for which a Member State has abstained.

*Article 5*

**Frequency of the transmission of the information**

In cases where the automatic exchange system is being used, information concerning the categories and subcategories referred to respectively in Articles 2 and 3 shall be provided as soon as it becomes available, and in any event within 3 months of the end of the calendar quarter during which that information has become available.

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*Article 5a*

**Exchange of customs information**

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1. The storage of and automated access by competent authorities to the information referred to in Article 17(1), points (e) and (f), of Regulation (EU) No 904/2010 shall take place using the electronic system referred to in Article 56(1) of Commission Implementing Regulation (EU) 2015/2447 ([1]).

([1]) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).

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2. Automated access pursuant to Article 21(2a) of Regulation (EU) No 904/2010 shall be granted at the level of the goods item of a customs declaration as provided for in Section 3 of Chapter 2, and Column H1 of Section 1 of Chapter 3, in Title I of Annex B to Commission Delegated Regulation (EU) 2015/2446 ([1]).

3. Each goods item shall be identified by the following information as required in accordance with Article 226 of Implementing Regulation (EU) 2015/2447:

(a) the Master Reference Number; and

(b) the customs declaration acceptance date.

4. Annex VII to this Regulation sets out which piece of information referred to in Article 17(1)(f) of Regulation (EU) No 904/2010 corresponds to which data element of the customs system as defined in Annex B to Implementing Regulation (EU) 2015/2447.

*Article 5b*

**Exchange of vehicle registration information**

1. Automated enquiry of the information referred to in Article 21a(1) of Regulation (EU) No 904/2010 ('vehicle registration data') shall be conducted using a version of the European Vehicle and Driving Licence Information System (EUCARIS) software application especially designed for the purposes of Article 21a of that Regulation, and amended versions of that software.

Automated enquiry of vehicle registration data shall take place within a decentralised structure.

The vehicle registration data exchanged via the EUCARIS system shall be transmitted in encrypted form.

The specific version of the software application developed by the EUCARIS nominated party for operation for the automated enquiry of vehicle registration data for the purposes of Article 21a of Regulation (EU) No 904/2010 shall be separate from other versions of that software application available in EUCARIS. Automated enquiries shall be conducted in compliance with the requirements for data security and technical conditions of the data exchange referred to in points 2 and 3 of Chapter 3 of the Annex to Council Decision 2008/616/JHA ([2]). The data elements of the vehicle registration data to be exchanged and the types of enquiry that are permitted shall be as specified in Annex VIII to this Regulation.

([1]) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).

([2]) Council Decision 2008/616/JHA of 23 June 2008 on the implementation of Decision 2008/615/JHA on the stepping up of cross-border cooperation, particularly in combating terrorism and cross-border crime (OJ L 210, 6.8.2008, p. 12).

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2. Automated access to vehicle registration data shall take place using the Trans European Services for Telematics between Administrations (TESTA) communications network and further developments thereof.

3. Member States shall take all necessary measures to ensure that automated enquiry of and automated access to vehicle registration data is possible 24 hours a day and seven days a week. In the event of a technical fault, the Member States' national contact points shall immediately inform each other with the support of the EUCARIS nominated party for operations, if needed. Automated data exchange shall be re-established as quickly as possible.

4. Each Member State shall designate one national authority as a national contact point responsible within that Member State for processing incoming requests for vehicle registration data for VAT purposes provided for in Article 21a of Regulation (EU) No 904/2010 and one for processing outgoing requests. The same authority may be responsible for processing both exchanges. It shall inform the other Member States and the Commission thereof.

*Article 5c*

**Identification of Eurofisc Liaison Officials accessing information collated by the customs authorities, the recapitulative statements collected pursuant to Chapter 6 of Title XI of Directive 2006/112/EC and vehicle registration data**

To enable a Member State to identify a Eurofisc liaison official accessing information provided by that Member State under the conditions set out in Article 21(2)(e) or (2a)(d) or Article 21a(2) of Regulation (EU) No 904/2010, the following arrangements shall be implemented:

(a) each Member State shall allocate a unique personal user identification to each of its Eurofisc liaison officials;

(b) each Member State shall keep and update promptly a list of the names and unique personal user identifications of each of its Eurofisc liaison officials and shall make the up-to-date list available to the other Member States and the Commission;

(c) each Member State shall ensure that any automated enquiry that it makes of the information referred to in Article 21(2)(e) or (2a)(d) or Article 21a(1) of Regulation (EU) No 904/2010 contains the unique personal user identification of the Eurofisc liaison official accessing the information.

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*Article 6*

**Transmission of communications**

1. Information communicated pursuant to Regulation (EU) No 904/2010 shall, as far as possible, be transmitted only by electronic means via the CCN/CSI network, with the exception of the following:

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(a) the request for notification referred to in Article 25 of Regulation (EU) No 904/2010 and the instrument or decision of which notification is requested;

(b) original documents provided pursuant to Article 9 of Regulation (EU) No 904/2010.

2. The competent authorities of the Member States may agree to communicate the information referred to in points (a) and (b) of paragraph 1 by electronic means.

*Article 7*

**Information to taxable persons**

1. Member States shall provide the details on invoicing listed in Annex I to this Regulation in accordance with Article 32 of Regulation (EU) No 904/2010 via the web portal established by the Commission.

2. The Commission shall make the web portal referred to in paragraph 1 available for those Member States choosing to publish the following additional information:

(a) the information on storage of invoices listed in Annex II;

(b) the additional electronic coded information required by Member States pursuant to Article 9(2) of Directive 2008/9/EC;

(c) until 31 December 2014 the standard tax rate referred to in the second paragraph of Article 42 of Regulation (EU) No 904/2010;

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(d) as from 1 July 2021, the tax rates applicable to supplies of goods and services in accordance with the special schemes provided for in Chapter 6 of Title XII of Directive 2006/112/EC referred to in the second paragraph of Article 47g of Regulation (EU) No 904/2010.

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*Article 8*

**Information exchanged in the framework of VAT refund**

Where a Member State of refund notifies other Member States that it requires additional electronic coded information as provided for in Article 9(2) of Directive 2008/9/EC, the codes specified in Annex III to this Regulation shall be used for the purposes of transmitting this information.

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*Article 9*

**Description relating to the business activity exchanged in the framework of VAT refund**

Where a Member State of refund requires a description of the applicants business activity as provided for in Article 11 of Directive 2008/9/EC, such information shall be given at the fourth level of the NACE Rev. 2 codes, as provided for in Article 2(1)(d) of Regulation (EC) No 1893/2006.

*Article 10*

**Notification of instruments and decisions relating to a VAT refund**

Where a Member State of refund requests a Member State of establishment of an addressee to notify instruments and decisions relating to a refund under Directive 2008/9/EC to the addressee, that notification request may be transmitted via the CCN/CSI network as defined in Article 2(1)(q) of Regulation (EU) No 904/2010.

*Article 11*

**Statistical data**

The list of statistical data referred to in Article 49(3) of Regulation (EU) No 904/2010 is set out in Annex IV.

Each Member State shall, before 30 April each year by electronic means, communicate to the Commission the statistical data referred to in the first paragraph, using the model set out in Annex IV.

*Article 12*

**Communication of national measures**

Member States shall communicate to the Commission the text of any laws, regulations or administrative provisions which they apply in the field covered by this Regulation.

The Commission shall communicate those measures to the other Member States.

*Article 13*

**Repeal**

Regulations (EC) No 1925/2004 and (EC) No 1174/2009 are repealed.

References to the repealed Regulations shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex VI.

*Article 14*

**Entry into force**

This Regulation shall enter into force on the 20th day following 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.

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*ANNEX I*

**The details on invoicing in accordance with by Article 32 of Regulation (EU) No 904/2010**

1. **Issuance of invoices**

Article 221(1) of Directive 2006/112/EC — option to require invoices to be issued

Q1. In what other circumstances are invoices required?

Q2. If required, are the invoices simplified invoices or full invoices?

Article 221(2) of Directive 2006/112/EC — option for invoices for exempt financial and insurance services

Q3. Is an invoice required for exempted financial and insurance services?

Q4. If yes, is a simplified or full invoice required?

Article 221(3) of Directive 2006/112/EC — option not to require an invoice for exempt supplies

Q5. For which, if any, exempt supplies is an invoice not required?

2. **Time of issue of an invoice**

Article 222 of Directive 2006/112/EC — option to impose time limits on when invoices are issued.

Q6. Is there a time limit for issuing invoices other than that for intra-Community supplies or cross-border supplies of services subject to the reverse charge?

Q7. If yes, by when must an invoice be issued?

3. **Summary invoices**

Article 223 of Directive 2006/112/EC — time period for issuing summary invoices

Q8. Can summary invoices be issued for supplies becoming chargeable to tax during a period of more than 1 calendar month? This excludes intra-Community supplies and cross-border supplies of services subject to the reverse charge.

Q9. If yes, what is the time period?

4. **Self-billed invoices**

Article 224 of Directive 2006/112/EC — option for self-billed invoices to be issued in the name and on behalf of the taxable person

Q10. Is there a requirement for self-billed invoices to be issued in the name of and behalf of the taxable person making the supply?

5. **Outsourcing of invoices to non-EU third parties**

Article 225 of Directive 2006/112/EC — option to impose conditions on non-EU third parties issuing invoices on behalf of EU suppliers

Q11. Are any conditions imposed on outsourcing of invoices to third parties established outside the EU?

Q12. If yes, what conditions are imposed?

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6. **Content of invoices**

Article 227 of Directive 2006/112/EC — requirement to mention the customer's VAT identification number

Q13. Other than for intra-Community supplies of goods or reverse charge supplies is the customer's VAT identification number required on the invoice?

Q14. If yes, in what circumstances is the customer's VAT identification number required on an invoice?

Article 230 of Directive 2006/112/EC — currency on the VAT invoice

Q15. Where the VAT amount is converted to the national currency using the exchange rate from the European Central Bank, is notification required?

Article 239 of Directive 2006/112/EC — use of a tax reference number

Q16. Is a VAT identification number issued if the supplier or customer does not make intra-Community acquisitions, distance sales or intra-Community supplies?

Article 240 of Directive 2006/112/EC — use of a VAT identification number and a tax reference number

Q17. Where both a VAT identification number and a tax reference number are issued, in what circumstance is one or both required to be mentioned on the invoice?

7. **Paper and electronic invoices**

Article 235 of Directive 2006/112/EC — electronic invoices issued from outside of the EU

Q18. Are there any conditions for electronic invoices issued from a third country?

Q19. If yes, what are those conditions?

8. **Simplified invoices**

Article 238 of Directive 2006/112/EC — use of simplified invoices

Q20. In what circumstances are simplified invoices allowed?

Article 226b of Directive 2006/112/EC — details required on a simplified invoice

Q21. What details are required for simplified invoices?

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*ANNEX II*

**The information on storage of invoices that Member States may provide via the web portal**

Article 245 of Council Directive 2006/112/EC — place of storage

Q1. If the place of storage is outside the Member State, is the notification of the place of storage required?

Q2. If yes, how is this notification to be done?

Q3. Can paper invoices be stored outside the Member State?

Article 247(1) of Council Directive 2006/112/EC — storage period

Q4. What are the periods of storage for invoices?

Article 247(2) of Council Directive 2006/112/EC — form of storage

Q5. Can paper invoices be stored electronically?

Q6. Can electronic invoices be stored in paper form?

Q7. Must the data guaranteeing the authenticity of the origin and integrity of the content of invoices stored electronically be kept in the case when e-signatures or EDI are used?

Article 247(3) of Council Directive 2006/112/EC — storage in a third country

Q8. Can invoices be stored in a third country?

Q9. If yes, are there any conditions?

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*ANNEX III*

**Codes for use in the transmission of information under Article 48(2) of Regulation (EU) No 904/2010**

| **Code 1. Fuel** | | |
|---|---|---|
| 1.1. | Fuel for means of transport with a mass greater than 3 500 kg, other than means of transport for paying passengers | 1.1.1. Petrol<br>1.1.2. Diesel<br>1.1.3. LPG<br>1.1.4. Natural Gas<br>1.1.5. Bio fuel |
| 1.2. | Fuel for means of transport with a mass less than or equal to 3 500 kg other than means of transport for paying passengers | 1.2.1. Petrol<br>1.2.2. Diesel<br>1.2.3. LPG<br>1.2.4. Natural Gas<br>1.2.5. Bio fuel<br>1.2.6. PKW<br>1.2.7. LKW |
| 1.3. | Fuel for means of transport for paying passengers | 1.3.1. Petrol<br>1.3.2. Diesel<br>1.3.3. LPG<br>1.3.4. Natural Gas<br>1.3.5. Bio fuel |
| 1.4. | Fuel used specifically for test vehicles | |
| 1.5. | Petroleum products used for lubrication of means of transport or engines | |
| 1.6. | Fuel purchased for resale | |
| 1.7. | Fuel for means of goods transport | |
| 1.8. | Fuel for passenger and multipurpose cars | 1.8.1. Used exclusively for business purposes<br>1.8.2. Used partly for commercial passenger transport, driving instruction or rental purposes<br>1.8.3. Used partly for other than 1.8.2 purposes |
| 1.9. | Fuel for motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1 550 kg | 1.9.1. Used for commercial passenger transport, driving instruction or rental purposes<br>1.9.2. Used for business purposes |
| 1.10. | Fuel for machines and agriculture tractors | 1.10.1. Petrol<br>1.10.2. Diesel<br>1.10.3. LPG<br>1.10.4. Natural Gas<br>1.10.5. Bio fuel |
| 1.11. | Fuel for means of passenger transport with less than 9 spaces or a rental car | 1.11.1. Petrol<br>1.11.2. Diesel<br>1.11.3. LPG<br>1.11.4. Natural Gas<br>1.11.5. Bio fuel |

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| 1.12. | Fuel for means of passenger transport other than 1.8 and 1.9 | |
| 1.13. | Fuel for means of transport for which there exists no restriction on the right to deduct | |
| 1.14. | Fuel for means of transport for which there exists a restriction on the right to deduct. | |
| **Code 2. Hiring of means of transport** | | |
| 2.1. | Hiring of means of transport with a mass greater than 3 500 kg other than means of transport for paying passengers | |
| 2.2. | Hiring of means of transport with a mass less than or equal to 3 500 kg other than means of transport for paying passengers | 2.2.1. For a continuous period exceeding 6 months<br>2.2.2. For a continuous period equal to or not exceeding 6 months<br>2.2.3. PKW<br>2.2.4. LKW |
| 2.3. | Hiring of means of transport for paying passengers | 2.3.1. For a continuous period exceeding 6 months<br>2.3.2. For a continuous period equal to or not exceeding 6 months |
| 2.4. | Hiring of means of goods transport | |
| 2.5. | Hiring of passenger and multipurpose cars | 2.5.1. Used exclusively for business purposes<br>2.5.2. Used partly for commercial passenger transport or driving instruction<br>2.5.3. Used partly for other than 2.5.2 purposes |
| 2.6. | Hiring of motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1 550 kg | 2.6.1. Used for commercial passenger transport or driving instruction<br>2.6.2. Used for other business purposes |
| 2.7. | Hiring of passenger cars of the M1 category | |
| 2.8. | Hiring of means of passenger transport with more than 9 spaces | |
| 2.9. | Hiring of means of passenger transport with less than 9 spaces | 2.9.1. Used for commercial operations<br>2.9.2. Used for other than commercial operations |
| 2.10. | Hiring of means of transport for which there exists no restriction on the right to deduct | |
| 2.11. | Hiring of a means of transport for which there exists a restriction on the right to deduct. | |
| 2.12. | Hiring of means of transport other than 2.5 and 2.6 | |
| **Code 3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)** | | |
| 3.1. | Expenditure relating to means of transport with a mass greater than 3 500 kg other than means of transport for paying passengers | 3.1.1. Purchase of means of transport with a mass greater than 3 500 kg other than means of transport for paying passengers |

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| | | 3.1.2. Maintenance of a means of transport with a mass greater than 3 500 kg other than means of transport for paying passengers |
| | | 3.1.3. Purchase and installation of accessories for a means of transport with a mass greater than 3 500 kg other than means of transport for paying passengers |
| | | 3.1.4. Garaging or parking of a means of transport with a mass greater than 3 500 kg other than means of transport for paying passengers |
| | | 3.1.5. Other expenditure relating to a means of transport with a mass greater than 3 500 kg other than means of transport for paying passengers |
| 3.2. | Expenditure relating to means of transport with a mass less than or equal to 3 500 kg other than means of transport for paying passengers | 3.2.1. Purchase of means of transport with a mass less than or equal to 3 500 kg other than means of transport for paying passengers |
| | | 3.2.2. Maintenance of a means of transport with a mass less than or equal to 3 500 kg other than means of transport for paying passengers |
| | | 3.2.3. Purchase and installation of accessories for a means of transport with a mass less than or equal to 3 500 kg other than means of transport for paying passengers |
| | | 3.2.4. Garaging or parking of a means of transport with a mass less than or equal to 3 500 kg other than means of transport for paying passengers |
| | | 3.2.5. Other expenditure relating to a means of transport with a mass less than or equal to 3 500 kg other than means of transport for paying passengers |
| | | 3.2.6. PKW |
| | | 3.2.7. LKW |
| 3.3. | Expenditure relating to means of transport for paying passengers | 3.3.1. Purchase of a means of transport for paying passengers |
| | | 3.3.2. Maintenance of a means of transport for paying passengers |
| | | 3.3.3. Purchase and installation of accessories for a means of transport for paying passengers |
| | | 3.3.4. Garaging or parking of a means of transport for paying passengers |
| | | 3.3.5. Other expenditure relating to a means of transport for paying passengers |
| 3.4. | Expenditure relating to means of goods transport | 3.4.1. Purchase of a means of goods transport |
| | | 3.4.2. Maintenance of a means of goods transport |

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| | | 3.4.3. Garaging or parking of a means of goods transport<br>3.4.4. Expenditure relating to means of goods transport other than 3.4.1, 3.4.2 and 3.4.3 |
| 3.5. | Maintenance of passenger and multi-purpose cars | 3.5.1. Used exclusively for business purposes<br>3.5.2. Used partly for commercial passenger transport, driving instruction, or rental purposes<br>3.5.3. Used partly for business purposes other than 3.5.2 |
| 3.6. | Maintenance, of motorcycles, caravans and vessels for recreational and sports purposes, and aircrafts with a mass greater than 1 550 kg | 3.6.1. Used for commercial passenger transport, driving instruction, rental purposes<br>3.6.2. Used for other business purposes |
| 3.7. | Expenditure, other than maintenance, garaging and parking relating to passenger and multipurpose cars | 3.7.1. Used exclusively for business purposes<br>3.7.2. Used partly for commercial passenger transport, driving instruction or rental purposes<br>3.7.3. Used partly for purposes other than 3.7.2 |
| 3.8. | Expenditure, other than maintenance, garaging and parking relating to motor-cycles, caravans and vessels for recreational and sports purposes, and aircrafts with a mass greater than 1 550 kg. | 3.8.1. Used for commercial passenger transport, driving instruction, rental purposes or resale<br>3.8.2. Used for other business purposes |
| 3.9. | Purchase of passenger car of M1 category | |
| 3.10. | Purchase of accessories for passenger cars of M1 category, including their assembly and installation | |
| 3.11. | Expenditure relating to means of passenger transport with more than 9 places, or to means of goods transport | |
| 3.12. | Expenditure relating to means of passenger transport with less than 9 places used for commercial operations | |
| 3.13. | Expenditure relating to means of transport for which there exists no restriction on the right to deduct | |
| 3.14. | Expenditure relating to means of transport for which there exists a restriction on the right to deduct | |
| 3.15. | Maintenance of means of passenger transport other than passenger and multipurpose cars, motorcycles, caravans ad vessels for recreational and sports purposes, and aircraft with a mass greater than 1 550 kg. | |
| 3.16. | Garaging or parking of a means of passenger transport | |

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| 3.17. | Expenditure, other than maintenance, garaging or parking relating to means of transport other than passenger and multipurpose cars, motorcycles, caravans and vessels for recreational and sports purposes, and aircraft with a mass greater than 1 550 kg | |

**Code 4. Road tolls and road user charge**

| | | |
|---|---|---|
| 4.1. | Road tolls for means of transport with a mass greater than 3 500 kg other than means of transport for paying passengers | |
| 4.2. | Road tolls for vehicles with a mass less than or equal to 3 500 kg other than means of transport for paying passengers | 4.2.1. PKW<br>4.2.2. LKW |
| 4.3. | Road tolls for means of transport for paying passengers | |
| 4.4. | Road tolls for any means of transport across the Great Belt Bridge | |
| 4.5. | Road tolls for any means of transport across the Öresund Bridge | |
| 4.6. | Road tolls for means of transport for paying passengers with more than 9 places | |
| 4.7. | Road tolls for means of transport for paying passengers with less than 9 places | |
| 4.8. | Road tolls for vehicles used in the context of a conference, fair, exhibition or congress | 4.8.1. For the organiser of the event<br>4.8.2. For a participant in the event, where the expenditure is directly charged by the organiser |

**Code 5. Travel expenses, such as taxi fares, public transport fares**

| | | |
|---|---|---|
| 5.1. | For the taxable person or an employee of the taxable person | |
| 5.2. | For someone other than the taxable person, or an employee of the taxable person | |
| 5.3. | For the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress | 5.3.1. For the organiser of the event<br>5.3.2. For a participant in the event, where the expenditure is directly charged by the organiser |

**Code 6. Accommodation**

| | | |
|---|---|---|
| 6.1. | Expenditure on lodging and accommodation for the taxable person, or an employee of the taxable person | |
| 6.2. | Expenditure on lodging and accommodation for someone other than the taxable person or an employee of the taxable person | |

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| 6.3. | Expenditure on lodging and accommodation for the taxable person or an employee of the taxable person attending qualifying conferences | | |
| 6.4. | Expenditure on lodging and accommodation for the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress | 6.4.1.<br>6.4.2. | For the organiser of the event<br>For a participant in the event, where the expenditure is directly charged by the organiser |
| 6.5. | Expenditure on lodging and accommodation for an employee of the taxable person effecting supplies of goods or services | | |
| 6.6. | Expenditure on lodging and accommodation for onward supply | | |
| 6.7. | Expenditure on lodging other than 6.5 or 6.6 | | |
| **Code 7. Food, drink and restaurant services** | | | |
| 7.1. | Food and drink provided by hotels, bars, restaurants and boarding houses, including breakfast | 7.1.1.<br>7.1.2. | For the taxable person or an employee of the taxable person<br>For someone other than the taxable person or an employee of the taxable person |
| 7.2. | Food and drink provided in the context of a conference, fair, exhibition or congress | 7.2.1.<br>7.2.2. | For the organiser of the event<br>For a participant in the event, where the expenditure is directly charged by the organiser |
| 7.3. | Food and drink for an employee of the taxable person effecting supplies of goods or services | | |
| 7.4. | Restaurant services purchased for onward supply | | |
| 7.5. | Purchase of food, drink or restaurant services other than 7.2, 7.3 and 7.4 | | |
| **Code 8. Admissions to fairs and exhibitions** | | | |
| 8.1. | For the taxable person or an employee of the taxable person | | |
| 8.2. | For someone other than the taxable person or an employee of the taxable person | | |
| **Code 9. Expenditure on luxuries, amusements and entertainment** | | | |
| 9.1. | Purchase of alcohol | | |
| 9.2. | Purchase of manufactured tobacco | | |
| 9.3. | Expenditure on receptions and entertainment. | 9.3.1.<br>9.3.2. | For publicity purposes<br>Not for publicity purposes |
| 9.4. | Expenditure on maintenance of pleasure craft | | |
| 9.5. | Expenditure on works of art, collectors items and antiques | | |
| 9.6. | Expenditure on luxuries, amusements and entertainment for advertising | | |

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| | | |
|---|---|---|
| 9.7. | Expenditure on luxuries, amusements and entertainment other than 9.1, 9.2 and 9.3 | |
| **Code 10. Other** | | |
| 10.1. | Tools | |
| 10.2. | Repairs within a warranty period | |
| 10.3. | Services connected with education | |
| 10.4. | Work on property | 10.4.1. Work on immoveable property<br>10.4.2. Work on immoveable property used as a dwelling<br>10.4.3. Work on moveable property other than code 3 |
| 10.5. | Purchase or hiring of property | 10.5.1. Purchase or hiring of immoveable property<br>10.5.2. Purchase or hiring of immoveable property used as a dwelling, or for recreational or leisure use.<br>10.5.3. Purchase or hiring of moveable property connected with or used in immoveable property used as a dwelling, or for recreational or leisure use.<br>10.5.4. Purchase or hiring of moveable property other than code 2 |
| 10.6. | Provision of water, gas or electricity through a distribution network | |
| 10.7. | Gifts of a small value | |
| 10.8. | Office expenses | |
| 10.9. | Participation in fairs and seminars, education or training | 10.9.1. Fairs<br>10.9.2. Seminars<br>10.9.3. Education<br>10.9.4. Training |
| 10.10. | Flat rate additions on livestock and agricultural produce | |
| 10.11. | Expenditure on postage of mail to countries outside the EU | |
| 10.12. | Expenditure on fax and phone in connection with accommodation | |
| 10.13. | Goods and services acquired by a travel organiser for the direct benefit of the traveller | |
| 10.14. | Goods purchased for resale other than 1.6 | |
| 10.15. | services purchased for resale other than 6.6 and 7.4 | |
| 10.16. | Work on property | 10.16.1. Work on immoveable property used as a residence, recreational or leisure facility<br>10.16.2. Work on immoveable property other than 10.16.1 |

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| | |
|---|---|
| | 10.16.3. Work on moveable property connected with or use of an immoveable property in 10.16.1<br>10.16.4. Work on moveable property other than 10.16.3 |
| 10.17. Expenditure on property | 10.17.1. Expenditure on immoveable property used as a dwelling, or for recreational or leisure use.<br>10.17.2. Expenditure on immoveable property other than 10.17.1 |

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*ANNEX IV*

**Model for the communication from the Member States to the Commission referred to in Article 49(3) of Regulation (EU) No 904/2010**

**Member State:**

**Year:**

**Part A — Statistics per Member State:**

| | Articles 7–12 | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Box | 1 | 1a | 2 | 2a | 2b | 2c | 2d | 2e | 2f | 2g | 3 | 4 | 5 |
| | Requests for information received ([1]) | Requests for information received that have been refused ([2]) | Requests for information sent ([3]) | Requests for information sent that have been refused ([2]) | Requests for information received for Union scheme (C24 or C38) ([2]) | Requests for information received for import scheme (C24) ([2]) | Requests for information received for non-Union scheme (C38) ([2]) | Requests for information sent for Union scheme (C24 or C38) ([2]) | Requests for information sent for import scheme (C24) ([2]) | Requests for information sent for non-Union scheme (C38) ([2]) | Late + outstanding replies | Replies received within 1 month | Notifications under Article 12 received |
| AT | | | | | | | | | | | | | |
| BE | | | | | | | | | | | | | |
| BG | | | | | | | | | | | | | |
| CY | | | | | | | | | | | | | |
| CZ | | | | | | | | | | | | | |
| DE | | | | | | | | | | | | | |
| DK | | | | | | | | | | | | | |
| EE | | | | | | | | | | | | | |

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| | Articles 7–12 | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Box | 1 | 1a | 2 | 2a | 2b | 2c | 2d | 2e | 2f | 2g | 3 | 4 | 5 |
| | Requests for information received ([1]) | Requests for information received that have been refused ([2]) | Requests for information sent ([3]) | Requests for information sent that have been refused ([2]) | Requests for information received for Union scheme (C24 or C38) ([2]) | Requests for information received for import scheme (C24) ([2]) | Requests for information received for non-Union scheme (C38) ([2]) | Requests for information sent for Union scheme (C24 or C38) ([2]) | Requests for information sent for import scheme (C24) ([2]) | Requests for information sent for non-Union scheme (C38) ([2]) | Late + outstanding replies | Replies received within 1 month | Notifications under Article 12 received |
| EL | | | | | | | | | | | | | |
| ES | | | | | | | | | | | | | |
| FI | | | | | | | | | | | | | |
| FR | | | | | | | | | | | | | |
| HR | | | | | | | | | | | | | |
| GB | | | | | | | | | | | | | |
| HU | | | | | | | | | | | | | |
| IE | | | | | | | | | | | | | |
| IT | | | | | | | | | | | | | |
| LT | | | | | | | | | | | | | |
| LU | | | | | | | | | | | | | |
| LV | | | | | | | | | | | | | |
| MT | | | | | | | | | | | | | |
| NL | | | | | | | | | | | | | |

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| | Articles 7–12 | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Box | 1 | 1a | 2 | 2a | 2b | 2c | 2d | 2e | 2f | 2g | 3 | 4 | 5 |
| | Requests for information received ([1]) | Requests for information received that have been refused ([2]) | Requests for information sent ([3]) | Requests for information sent that have been refused ([2]) | Requests for information received for Union scheme (C24 or C38) ([2]) | Requests for information received for import scheme (C24) ([2]) | Requests for information received for non-Union scheme (C38) ([2]) | Requests for information sent for Union scheme (C24 or C38) ([2]) | Requests for information sent for import scheme (C24) ([2]) | Requests for information sent for non-Union scheme (C38) ([2]) | Late + outstanding replies | Replies received within 1 month | Notifications under Article 12 received |
| PL | | | | | | | | | | | | | |
| PT | | | | | | | | | | | | | |
| RO | | | | | | | | | | | | | |
| SE | | | | | | | | | | | | | |
| SI | | | | | | | | | | | | | |
| SK | | | | | | | | | | | | | |
| XI | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | |

| | Article 15 | | Article 16 | | | | Article 25 | |
|---|---|---|---|---|---|---|---|---|
| Box | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | Spontaneous information received | Spontaneous information sent | Incoming requests for feedback | Feedback sent | Outgoing requests for feedback | Feedback received | Request for administrative notification received | Request for administrative notification sent |
| AT | | | | | | | | |

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| | Article 15 | | Article 16 | | | | Article 25 | |
|---|---|---|---|---|---|---|---|---|
| Box | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | Spontaneous information received | Spontaneous information sent | Incoming requests for feedback | Feedback sent | Outgoing requests for feedback | Feedback received | Request for administrative notification received | Request for administrative notification sent |
| BE | | | | | | | | |
| BG | | | | | | | | |
| CY | | | | | | | | |
| CZ | | | | | | | | |
| DE | | | | | | | | |
| DK | | | | | | | | |
| EE | | | | | | | | |
| EL | | | | | | | | |
| ES | | | | | | | | |
| FI | | | | | | | | |
| FR | | | | | | | | |
| HR | | | | | | | | |
| GB | | | | | | | | |
| HU | | | | | | | | |

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| | Article 15 | | Article 16 | | | | Article 25 | |
|---|---|---|---|---|---|---|---|---|
| Box | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | Spontaneous information received | Spontaneous information sent | Incoming requests for feedback | Feedback sent | Outgoing requests for feedback | Feedback received | Request for administrative notification received | Request for administrative notification sent |
| IE | | | | | | | | |
| IT | | | | | | | | |
| LT | | | | | | | | |
| LU | | | | | | | | |
| LV | | | | | | | | |
| MT | | | | | | | | |
| NL | | | | | | | | |
| PL | | | | | | | | |
| PT | | | | | | | | |
| RO | | | | | | | | |
| SE | | | | | | | | |
| SI | | | | | | | | |
| SK | | | | | | | | |
| XI | | | | | | | | |
| Total | | | | | | | | |

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| | Article 47i | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Box | 13a | 13b | 13c | 13d | 13e | 13f | 13g | 13h | 13i |
| | Requests for records received ([2]) | Requests for records sent ([2]) | Late + outstanding replies ([2]) | Requests for records received for Union scheme (C24 or C38) ([2]) | Requests for records received for import scheme (C24) ([2]) | Requests for records received for non-Union scheme (C38) ([2]) | Requests for records sent for Union scheme (C24 or C38) ([2]) | Requests for records sent for import scheme (C24) ([2]) | Requests for records sent for non-Union scheme (C38) ([2]) |
| AT | | | | | | | | | |
| BE | | | | | | | | | |
| BG | | | | | | | | | |
| CY | | | | | | | | | |
| CZ | | | | | | | | | |
| DE | | | | | | | | | |
| DK | | | | | | | | | |
| EE | | | | | | | | | |
| EL | | | | | | | | | |
| ES | | | | | | | | | |
| FI | | | | | | | | | |
| FR | | | | | | | | | |
| HR | | | | | | | | | |
| GB | | | | | | | | | |
| HU | | | | | | | | | |
| IE | | | | | | | | | |

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| | Article 47i | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Box | 13a | 13b | 13c | 13d | 13e | 13f | 13g | 13h | 13i |
| | Requests for records received ([2]) | Requests for records sent ([2]) | Late + outstanding replies ([2]) | Requests for records received for Union scheme (C24 or C38) ([2]) | Requests for records received for import scheme (C24) ([2]) | Requests for records received for non-Union scheme (C38) ([2]) | Requests for records sent for Union scheme (C24 or C38) ([2]) | Requests for records sent for import scheme (C24) ([2]) | Requests for records sent for non-Union scheme (C38) ([2]) |
| IT | | | | | | | | | |
| LT | | | | | | | | | |
| LU | | | | | | | | | |
| LV | | | | | | | | | |
| MT | | | | | | | | | |
| NL | | | | | | | | | |
| PL | | | | | | | | | |
| PT | | | | | | | | | |
| RO | | | | | | | | | |
| SE | | | | | | | | | |
| SI | | | | | | | | | |
| SK | | | | | | | | | |
| XI | | | | | | | | | |
| Total | | | | | | | | | |

([1]) This includes requests mentioned under boxes 2b, 2c and 2d but excludes requests mentioned under box 16d.
([2]) This information shall be communicated to the Commission for the first time from 2025.
([3]) This includes requests mentioned under boxes 2e, 2f and 2g but excludes requests mentioned under box 16e.

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**Part B — Other global statistics:**

| | |
|---|---|
| **Statistics on traders** | |
| 14 | Number of traders that have declared intra-Community acquisitions during the calendar year |
| 15 | Number of traders that have declared intra-Community sales of goods and/or services during the calendar year |
| 15a | Total amounts, in national currency, of declared intra-Community sales of goods and/or services during the calendar year |
| **Statistics on controls and enquiries** | |
| 16 | Number of times Article 28(1) and (2) of Regulation (EU) No 904/2010 (Presence in administrative offices and participation in administrative enquiries in other Member States) has been used as requested Member State |
| 16a | Number of times Article 28(2a) of Regulation (EU) No 904/2010 (administrative enquiries carried out jointly) has been used as requested Member State |
| 16b | Number of times Article 28(1) and (2) of Regulation (EU) No 904/2010 (Presence in administrative offices and participation in administrative enquiries in other Member States) has been used as requesting Member State |
| 16c | Number of times Article 28(2a) of Regulation (EU) No 904/2010 (administrative enquiries carried out jointly) has been used as requesting Member State |
| 16d | Number of times Article 7(4a) of Regulation (EU) No 904/2010 has been used as requested Member State |
| 16e | Number of times Article 7(4a) of Regulation (EU) No 904/2010 has been used as requesting Member State |
| 16f | Number of late replies received for administrative enquiries under Article 7(4a) of Regulation (EU) No 904/2010 which the Member State has requested |
| 17 | Number of simultaneous controls which the Member State/Northern Ireland has initiated (Articles 29 and 30 of Regulation (EU) No 904/2010) |
| 18 | Number of simultaneous controls in which the Member State/Northern Ireland has participated (Articles 29 and 30 of Regulation (EU) No 904/2010) |
| 18a | Number of times the Member State has informed other Member States of an enquiry pursuant to Article 47j(1) or (2) of Regulation (EU) No 904/2010 |
| 18b | Number of times the Member State has consulted other Member States on the need for an enquiry pursuant to Article 47j(2) of Regulation (EU) No 904/2010 |
| **Statistics on automatic exchange of information without request (recast Commission Implementing Regulation (EU) No 79/2012)** | |
| 19 | Quantity of VAT identification numbers allocated to taxable persons who are not established in your Member State/Northern Ireland (Article 3(1), point (a) of Implementing Regulation (EU) No 79/2012) |

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| | |
|---|---|
| 20 | Volumes of information on new means of transport (Article 3(2) of Implementing Regulation (EU) No 79/2012) forwarded to other Member States/Northern Ireland |
| **Optional boxes (free text)** | |
| 21 | Any other (automatic) exchange of information not covered in previous boxes |
| 22 | Benefits and/or results of administrative cooperation. |
| **Exchange of vehicle registration information (Article 5b of Implementing Regulation (EU) No 79/2012)** | |
| 23 | Number of automated searches made per Member State and per service [1] |
| 24 | Number of replies received per Member State and per service [1] |
| 25 | Number of replies/no replies provided per Member State [1] |
| **Eurofisc** | |
| 26 | Cooperation between Eurofisc and Europol. Number of Eurofisc requests for information |
| 27 | Cooperation between Eurofisc and OLAF. Number of Eurofisc requests for information |
| 28 | Number of fraudsters identified |
| 29 | Number of missing trader fraud cases identified |
| 30 | Amount of fraudulent or suspicious transactions uncovered (in EUR) |
| 31 | Number of suspicious fraudsters deregistered for VAT |
| 32 | Number of networks of trading companies considered at high-risk of fraud |
| 33 | Number of companies linked to fraudulent activities in the EU |

[1] This information shall be communicated to the Commission for the first time from 2025.

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**Part C — VAT Refund Statistics:**

| Statistics per Member State of refund | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | Claims awaiting a decision at start of year | Refund claims received | Claims paid within deadlines | Value (EUR) of claims paid within deadlines | Claims queried | Value (EUR) of claims queried | Claims paid outside deadlines | Value (EUR) of claims paid outside deadlines | Claims rejected | Value (EUR) of claims rejected | Claims awaiting a decision at end of year | Value (EUR) of claims awaiting decision at the end of the year |
| Total EU | | | | | | | | | | | | |
| XI | | | | | | | | | | | | |

*Notes:*

Box 1: This is the figure from box 11 of the previous year.

Box 2: Total number of claims received during the year.

Box 3: Total number of claims that are not queried and paid within 4 months of receipt (Article 19 of Directive 2008/9/EC).

Box 4: Total value of the claims mentioned under box 3.

Box 5: Total number of claims that are queried and paid within the deadlines set out in Article 21 of Directive 2008/9/EC. This includes claims that are partially disallowed.

Box 6: Total value of the claims mentioned under box 5.

Box 7: Total number of claims paid or partially repaid outside the deadlines referred to in Articles 19 and 21 of Directive 2008/9/EC.

Box 8: Total value of the claims queried mentioned under box 7.

Box 9: Total number of claims that are rejected in full (partially repaid claims are included in boxes 5 and 7).

Box 10: Total value of the claims mentioned under box 9.

Box 11: Total number of claims awaiting a decision at the end of the calendar year. This includes claims that are being considered and claims that have been received but are not yet being considered.

Box 12: Total value of the claims mentioned under box 11.

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**Part D — One Stop Shop (OSS) Statistics:**

1. *The registration module*

(a) Registration data to be provided as Member State of identification:

— The total number of registered traders as at 31 December of the relevant calendar year.

— Total number of new registrations during the relevant calendar year based on the effective commencement date.

— Total number of exclusions during the relevant calendar year based on the effective date of exclusion.

— Total number of Electronic interfaces (acting as deemed supplier) registered in the schemes as at 31 December of the relevant year, where available.

— Total number of VAT groups registered in the schemes as at 31 December of the relevant year.

| | Union Scheme | Non-Union scheme | Import scheme | Intermediaries |
|---|---|---|---|---|
| Total number of registered traders as at 31 December of the relevant year | | | | |
| Total number of new registrations during the relevant calendar year | | | | |
| Total number of exclusions during the relevant calendar year | | | | |
| Total number of Electronic interfaces (acting as deemed supplier) registered in the schemes as at 31 December of the relevant year | | N/A | If available | N/A |
| Total number of VAT groups registered in the schemes as at 31 December of the relevant year | | N/A | N/A | N/A |

(b) Exclusion code: For each special scheme, along with intermediaries (where relevant), please provide details of the number of times an exclusion code has been used as a Member State of identification for the relevant calendar year based on the effective date of exclusion (data in numeric format, no decimals, no separators, e.g. 12345; for nil values use 0).

| | Union Scheme | Non-Union Scheme | Import Scheme | Intermediary |
|---|---|---|---|---|
| — code (1) | | | | N/A |
| — code (2) | | | | |

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| | Union Scheme | Non-Union Scheme | Import Scheme | Intermediary |
|---|---|---|---|---|
| — code (3) | | | | |
| — code (4) | | | | |
| — code (5) | | | | |
| — code (6) | | | | |

— code (1) The taxable person or the intermediary acting on his behalf notified the MSI that the taxable person no longer carries out supplies of services and/or goods covered by the Special Scheme.

— code (2) MSI assumes that the taxable activities of the taxable person covered by the special scheme have ceased OR the intermediary has not acted as an intermediary for any taxable person for a period of 2 consecutive quarters (for intermediary related data please provide information under the intermediary column).

— code (3) The taxable person no longer meets the conditions necessary for the use of the special scheme OR the intermediary no longer meets the conditions to act as such (for intermediary related data please provide information under the intermediary column).

— code (4) The taxable person persistently fails to comply with the rules of the special scheme OR the intermediary persistently fails to comply with the rules for the Import Scheme (for intermediary related data please provide information under the intermediary column).

— code (5) The taxable person or the intermediary acting on his behalf has requested to voluntarily leave the scheme OR the intermediary has requested to voluntarily cease to act as an intermediary (for intermediary related data please provide information under the intermediary column).

— code (6) The taxable person or the intermediary has requested to be identified in a new MSI (for intermediary related data please provide information under the intermediary column).

2. *The VAT Return module*

(a) VAT amount declared in OSS/IOSS VAT return

— For the Union scheme and the non-Union scheme:

Please provide details of the amount of VAT (in euro) declared in the VAT return for Q1 to Q4 (inclusive) of the relevant calendar year. In this amount, please include corrections (if any) that were made to **those** returns covered by this reporting period (Q1–Q4).

(i) As Member State of identification broken down by Member State of consumption (along with Northern Ireland for the Union scheme).

(ii) As Member State of consumption broken down by Member State of identification (along with Northern Ireland for the Union scheme).

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*Note:* Data to be provided in numeric format, rounded to the nearest euro with no decimals, no separators, e.g. 10023452; for nil values use 0.

— For the import scheme:

Please provide details of the amount of VAT (in euro) declared in the VAT return for January to December (inclusive) of the relevant calendar year. In this amount, please include corrections (if any) that were made to those returns covered by this reporting period (January to December).

(i) As Member State of identification broken down by Member State of consumption (along with Northern Ireland).

(ii) As Member State of consumption broken down by Member State of identification (along with Northern Ireland).

*Note:* Data to be provided in numeric format, rounded to the nearest euro with no decimals, no separators, e.g. 10023452; for nil values use 0.

| | (i) As Member State of identification broken down by Member State of consumption | | | (ii) As Member State of consumption broken down by Member State of identification | | |
|---|---|---|---|---|---|---|
| | Union Scheme | Non-Union Scheme | Import Scheme | Union Scheme | Non-Union Scheme | Import Scheme |
| AT | | | | | | |
| BE | | | | | | |
| BG | | | | | | |
| CY | | | | | | |
| CZ | | | | | | |
| DE | | | | | | |
| DK | | | | | | |
| EE | | | | | | |
| EL | | | | | | |
| ES | | | | | | |
| FI | | | | | | |

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| | (i) As Member State of identification broken down by Member State of consumption | | | (ii) As Member State of consumption broken down by Member State of identification | | |
|---|---|---|---|---|---|---|
| | Union Scheme | Non-Union Scheme | Import Scheme | Union Scheme | Non-Union Scheme | Import Scheme |
| FR | | | | | | |
| HR | | | | | | |
| HU | | | | | | |
| IE | | | | | | |
| IT | | | | | | |
| LT | | | | | | |
| LU | | | | | | |
| LV | | | | | | |
| MT | | | | | | |
| NL | | | | | | |
| PL | | | | | | |
| PT | | | | | | |
| RO | | | | | | |
| SE | | | | | | |
| SI | | | | | | |
| SK | | | | | | |
| XI (*) | | N/A | | | N/A | |
| Total | | | | | | |

(*) Data concerning Northern Ireland to be provided only for the Union scheme and the Import scheme, but not for the non-Union scheme.

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(b) Please provide details of the global taxable amount as MS of identification declared in the IOSS VAT return for the relevant calendar year:

*Note:* Data to be provided in numeric format, rounded to the nearest euro with no decimals, no separators, e.g. 10023452; for nil values use 0.

| Annual global taxable amount (in euro) |
|---|
| |

(c) Use of the correction mechanism:

Please provide, for the relevant calendar year the number of VAT returns that contained a correction.

| | Union Scheme | Non-Union Scheme | Import Scheme |
|---|---|---|---|
| Number of corrections | | | |

3. *The VAT Payment Module*

(a) VAT amount paid in OSS/IOSS schemes.

(i) The total OSS/IOSS VAT amounts for the relevant calendar year sent by you as Member State of identification to the Member States of consumption (breakdown per Member State of consumption).

Please provide details in euro for January to December (inclusive) of the relevant calendar year.

*Note:* Data to be provided in numeric format, rounded to the nearest euro with no decimals, no separators, e.g. 10023452; for nil values use 0.

(ii) The total OSS/IOSS VAT amounts for the relevant calendar year received by you as Member State of consumption (breakdown per Member State of identification).

Please provide details in euro for January to December (inclusive) of the relevant calendar year.

*Note:* Data to be provided in numeric format, rounded to the nearest euro with no decimals, no separators, e.g. 10023452; for nil values use 0.

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| | (i)<br>OSS/IOSS VAT amounts sent as Member State of identification to the Member States of consumption | | | (ii)<br>OSS/IOSS VAT amounts received as Member State of consumption | | |
|---|---|---|---|---|---|---|
| | Union Scheme | Non-Union Scheme | Import Scheme | Union Scheme | Non-Union Scheme | Import Scheme |
| AT | | | | | | |
| BE | | | | | | |
| BG | | | | | | |
| CY | | | | | | |
| CZ | | | | | | |
| DE | | | | | | |
| DK | | | | | | |
| EE | | | | | | |
| EL | | | | | | |
| ES | | | | | | |
| FI | | | | | | |
| FR | | | | | | |
| HR | | | | | | |
| HU | | | | | | |
| IE | | | | | | |
| IT | | | | | | |
| LT | | | | | | |

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| | (i) OSS/IOSS VAT amounts sent as Member State of identification to the Member States of consumption | | | (ii) OSS/IOSS VAT amounts received as Member State of consumption | | |
|---|---|---|---|---|---|---|
| | Union Scheme | Non-Union Scheme | Import Scheme | Union Scheme | Non-Union Scheme | Import Scheme |
| LU | | | | | | |
| LV | | | | | | |
| MT | | | | | | |
| NL | | | | | | |
| PL | | | | | | |
| PT | | | | | | |
| RO | | | | | | |
| SE | | | | | | |
| SI | | | | | | |
| SK | | | | | | |
| XI (*) | | N/A | | | N/A | |
| Total | | | | | | |

(*) Data concerning Northern Ireland must be provided only for the Union scheme and the import scheme, but not for the non-Union scheme.

(b) The total number of reimbursements for the relevant calendar year.

*Note:* Data to be provided in numeric format; for nil values use 0.

| | Union Scheme | Non-Union Scheme | Import Scheme |
|---|---|---|---|
| Number of reimbursements | | | |

▼M7

(c) The number of VAT return/payment reminders for the relevant calendar year as Member State of identification (MSID) and number of payment reminders as Member State of consumption (MSCON).

Please provide details of VAT return and VAT payment reminders relating to January to December for the relevant year.

| | Union Scheme | Non-Union Scheme | Import Scheme |
|---|---|---|---|
| VAT return reminders as MSID | | | |
| Payment reminders as MSID | | | |
| Payment reminders as MSCON | | | |

▼M8

**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:

▼**M8**

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 | |
| CY | |
| CZ | |

▼**M8**

| Member State | Total number of Payment Service Providers reporting data |
|---|---|
| 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 | |
| FR | |

▼**M8**

| Member State | Number of active CESOP users |
|---|---|
| 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).

▼M8

*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) |
| | | | | | | |

▼**M8**

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 | |

▼**M8**

| 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 |
|---|---|
| DK | |
| EE | |
| EL | |
| ES | |
| FI | |
| FR | |
| HR | |
| HU | |
| IE | |
| IT | |
| 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.

▼**M8**

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).

▼M8

*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) |
|---|---|---|---|---|
| | | | | |

▼B

*ANNEX V*

**Repealed Regulations**

Commission Regulation (EC) No 1925/2004
(OJ L 331, 5.11.2004, p. 13)

Commission Regulation (EC) No 1792/2006
(OJ L 362, 20.12.2006, p. 1)

Commission Regulation (EC) No 1174/2009

(OJ L 314, 1.12.2009, p. 50)

▼B

*ANNEX VI*

**Correlation Table**

| Regulation (EC) No 1925/2004 | Regulation (EC) No 1174/2009 | This Regulation |
|---|---|---|
| Article 1 | | Article 1 |
| Article 2 | | — |
| Points (1) and (2) of Article 3 | | Article 2(1) and (2) |
| Points (3), (4) and (5) of Article 3 | | — |
| Article 4(1) and (2) | | Article 3(1) and (2) |
| Article 4(3), (4) and (5) | | — |
| The first paragraph of Article 5 | | Article 4 |
| The second paragraph of Article 5 | | — |
| Article 6 | | Articles 5 |
| Article 7 | | Article 6 |
| Article 8 | | — |
| Article 9 | | Article 11 |
| Article 10 | | Article 12 |
| Article 11 | | Article 14 |
| Annex | | Annex IV |
| | Article 1 | Article 8 |
| | Article 2 | Article 9 |
| | Article 3 | Article 10 |
| | Annex | Annex III |

▼M3

*ANNEX VII*

**Common data-set and technical details for the storage of and automated access to customs information**

The table sets out which piece of information referred to in Article 17(1)(f) of Regulation (EU) No 904/2010 corresponds to which data element exchanged through the electronic system referred to in Article 56(1) of Implementing Regulation (EU) 2015/2447.

| Piece of information referred to in Article 17(1)(f) of Regulation (EU) No 904/2010 | Data element order number provided for in Implementing Regulation (EU) 2015/2447 | Data element name and additional information provided for in Implementing Regulation (EU) 2015/2447 |
|---|---|---|
| VAT identification number of the importer in the country of importation | 3/40 FR1 | Additional fiscal references identification No (Party: Importer) |
| VAT identification number of the tax representative of the importer in the country of importation | 3/40 FR3 | Additional fiscal references identification No (Party: Tax Representative) |
| VAT identification number of the customer in another Member State | 3/40 FR2 | Additional fiscal references identification No (Party: Customer) |
| Country of origin | 5/15 or 5/16 | Country of origin or Country of preferential origin |
| Country of destination | 5/8 | Country of destination |
| Commodity code | 6/14 | Commodity code — Combined nomenclature code. |
| Total amount | 4/4 B00 | Tax base (*) |
| Item price | 8/6 | Statistical value |
| Net weight | 6/1 | Net mass (kg) |

(*) When Union code entered for data element No 4/3 (Calculation of Taxes – Tax type) is B00.

The currency of the information stored in the electronic system referred to in Article 56(1) of Implementing Regulation (EU) 2015/2447 is euro. The exchange rate between the currency of the Member State of importation and euro will be provided by the system automatically.

▼M3

*ANNEX VIII*

**Common data-set and technical details for automated enquiry of vehicle registration data**

1. OBLIGATION

Each data element reported under section 4 of this Annex shall be communicated when the information is available in a Member State's national vehicle register.

2. VEHICLE/OWNER/HOLDER SEARCH

There are five different ways to search for vehicle registration data:

(1) by Chassis Number (VIN), Reference Date and Time (optional),

(2) by Licence Plate Number, Vehicle Chassis Number (VIN) (optional), Reference Date and Time (optional),

(3) by Vehicle Holder, date of birth (optional), Reference Date and Time (optional),

(4) by Vehicle Owner, date of birth (optional), Reference Date and Time (optional),

(5) by VAT number of the holder/owner of the vehicle, Reference Date and Time (optional).

Without prejudice to the obligation set out in section 1 of this Annex, the Member States may decide not to make all these search modes available if, in the case of outgoing requests, they deem that one or more of them do not meet their Eurofisc liaison officials' needs or, in the case of incoming requests, the information requested is not available in that Member State's national vehicle register.

3. TYPES OF QUERIES

Based on the data set defined in section 4 of this Annex, and the type of search provided for in section 2, seven different types of queries can be submitted:

(1) Vehicle-owner/holder inquiry:

Requesting a limited set of vehicle information plus the owner and/or holder of the vehicle based on the country-code and Licence Plate Number or Vehicle Chassis Number (VIN), and reference date/time. In case the inquiry is made by Vehicle Chassis Number, it is possible to broadcast the request to several or all connected countries.

(2) Extended vehicle-owner/holder inquiry:

Requesting an extended set of technical vehicle data, registration data and the owner and holder of the vehicle based on the country-code and Licence Plate Number or Vehicle Chassis Number (VIN), and reference date/time. In case the inquiry is made by VIN, it is possible to broadcast the request to several or all connected countries.

(3) Vehicle-owner/holder history inquiry:

Requesting the list of all past owners/holders of a vehicle whichever the countries where the vehicle was previously registered by the provision of a Vehicle Chassis Number (VIN), without a reference date/time. It is possible to broadcast the request to several or all connected countries.

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(4) Vehicles by owner/holder Inquiry:

Requesting all vehicles, with a limited set of identifying data, registered on the name of a given natural person based on the first name, last name, date of birth (optional) or ID (optional) of the owner/holder or of a given legal person based on the company's registration name.

(5) Vehicle by VAT number inquiry:

Requesting all vehicles, with a limited set of identifying data, registered on the name of a given natural person or a given legal person based on the VAT number.

(6) A batch version of the abovementioned queries 1, 2, 3, 4, and 5 containing several cases. A batch will always be sent to one specific country

(7) A hit/no hit inquiry containing several Vehicle Chassis Number (VINs) sent out to several countries. In reply, the requesting Member State will receive a series of tables (a table per responding Member State) with an indication of which VINs were found/not found. This function will only be available in batch mode.

Normally, the actual Date and Time is used to make a query, but it is possible to conduct a search with a Reference Date and Time in the past. When a query is made with a Reference Date and Time in the past and historical information is not available in the register of the specific Member State because no such information is registered at all, the actual information can be returned with an indication that the information is actual information

Without prejudice to the obligation set out in section 1 of this Annex, the Member States may decide not to make all these query modes available if, in the case of outgoing requests, they deem that one or more of them do not meet their Eurofisc liaison officials' needs or, in the case of incoming requests, the information requested is not available in that Member State's national vehicle register.

4. DATA SET

| Data relating to the holder of the vehicle | |
|---|---|
| Registration holder's (company) name | separate fields will be used for surname, infixes, titles, etc., and the name in printable format will be communicated |
| First name | separate fields for first name(s) and initials will be used, and the name in printable format will be communicated |
| Address | separate fields will be used for Street, House number and Annex, Zip code, Place of residence, Country of residence, etc., and the Address in printable format will be communicated |
| Date of birth | |
| Legal entity | individual, association, company, firm, etc. |
| ID number | an identifier that uniquely identifies the person or the company. |
| Type of ID number | the type of ID Number (e.g. passport number). |

▼M3

| | |
|---|---|
| VAT number | |
| Start date holdership | start date of the holdership of the car. This date will often be the same as printed under (I) on the registration certificate of the vehicle |
| End date holdership | end data of the holdership of the car |
| Data relating to the owner of the vehicle | |
| Owner's (company) name | separate fields will be used for surname, infixes, titles, etc., and the name in printable format will be communicated |
| First name | separate fields for first name(s) and initials will be used, and the name in printable format will be communicated |
| Address | separate fields will be used for Street, House number and Annex, Zip code, Place of residence, Country of residence, etc., and the Address in printable format will be communicated |
| Date of birth | |
| Legal entity | individual, association, company, firm, etc. |
| ID number | an identifier that uniquely identifies the person or the company. |
| Type of ID number | the type of ID Number (e.g. passport number). |
| VAT number | |
| Start date ownership | start date of the ownership of the car. This date will often be the same as printed under (I) on the registration certificate of the vehicle |
| End date ownership | end date of the ownership of the car |
| Data relating to vehicles | |
| Licence Plate number | |
| Chassis number/VIN | |
| Country of registration | |
| Make | (D.1) e.g. Ford, Opel, Renault, etc. |
| Commercial type of vehicle | (D.3) e.g. Focus, Astra, Megane |
| Nature of the vehicle/EU category code | e.g. moped, motorbike, car, etc. |
| Colour | |
| Mileage | |
| Mass | Mass of the vehicle in service |
| Date of first registration | date of first registration of the vehicle somewhere in the world |
| Start date (actual) registration | date of the registration to which the specific certificate of the vehicle refers |
| End date registration | end date of the registration to which the specific certificate of the vehicle refers. It is possible that this date indicates the period of validity as printed on the document if not unlimited (document abbreviation = H). |
| Status | Scrapped, stolen, exported, etc. |
| Start date status | |
| End date Status | |