

Council Directive 2006/112/EC of 28 November
2006 on the common system of value added tax

TITLE XI

**OBLIGATIONS OF TAXABLE PERSONS
AND CERTAIN NON-TAXABLE PERSONS**

CHAPTER 5

Returns

Article 250

1 Every taxable person shall submit a VAT return setting out all the information needed to calculate the tax that has become chargeable and the deductions to be made including, in so far as is necessary for the establishment of the basis of assessment, the total value of the transactions relating to such tax and deductions and the value of any exempt transactions.

2 Member States shall allow, and may require, the VAT return referred to in paragraph 1 to be submitted by electronic means, in accordance with conditions which they lay down.

Article 251

In addition to the information referred to in Article 250, the VAT return covering a given tax period shall show the following:

- (a) the total value, exclusive of VAT, of the supplies of goods referred to in Article 138 in respect of which VAT has become chargeable during this tax period;
- (b) the total value, exclusive of VAT, of the supplies of goods referred to in Articles 33 and 36 carried out within the territory of another Member State, in respect of which VAT has become chargeable during this tax period, where the place where dispatch or transport of the goods began is situated in the Member State in which the return must be submitted;
- (c) the total value, exclusive of VAT, of the intra-Community acquisitions of goods, or transactions treated as such, pursuant to Articles 21 or 22, made in the Member State in which the return must be submitted and in respect of which VAT has become chargeable during this tax period;
- (d) the total value, exclusive of VAT, of the supplies of goods referred to in Articles 33 and 36 carried out in the Member State in which the return must be submitted and in respect of which VAT has become chargeable during this tax period, where the place where dispatch or transport of the goods began is situated within the territory of another Member State;
- (e) the total value, exclusive of VAT, of the supplies of goods carried out in the Member State in which the return must be submitted and in respect of which the taxable person has been designated, in accordance with Article 197, as liable for payment of VAT and in respect of which VAT has become chargeable during this tax period.

Article 252

1 The VAT return shall be submitted by a deadline to be determined by Member States. That deadline may not be more than two months after the end of each tax period.

2 The tax period shall be set by each Member State at one month, two months or three months.

Member States may, however, set different tax periods provided that those periods do not exceed one year.

Article 253

Sweden may apply a simplified procedure for small and medium-sized enterprises, whereby taxable persons carrying out only transactions taxable at national level may submit VAT returns three months after the end of the annual direct tax period.

Article 254

In the case of supplies of new means of transport carried out in accordance with the conditions specified in Article 138(2)(a) by a taxable person identified for VAT purposes for a customer not identified for VAT purposes, or by a taxable person as defined in Article 9(2), Member States shall take the measures necessary to ensure that the vendor communicates all the information needed for VAT to be applied and its application checked by the tax authorities.

Article 255

Where Member States designate the customer of investment gold as the person liable for payment of VAT pursuant to Article 198(1) or if, in the case of gold material, semi-manufactured products or investment gold as defined in Article 344(1), they exercise the option provided for in Article 198(2) of designating the customer as the person liable for payment of VAT, they shall take the measures necessary to ensure that he complies with the obligations relating to submission of a VAT return set out in this Chapter.

Article 256

Member States shall take the measures necessary to ensure that persons who are regarded as liable for payment of VAT in the stead of a taxable person not established within their territory, in accordance with Articles 194 to 197 and Article 204, comply with the obligations relating to submission of a VAT return, as laid down in this Chapter.

Article 257

Member States shall take the measures necessary to ensure that non-taxable legal persons who are liable for payment of VAT due in respect of intra-Community acquisitions of goods, as referred to in Article 2(1)(b)(i), comply with the obligations relating to submission of a VAT return, as laid down in this Chapter.

Article 258

Member States shall lay down detailed rules for the submission of VAT returns in respect of intra-Community acquisitions of new means of transport, as referred to in Article 2(1)(b)(ii), and intra-Community acquisitions of products subject to excise duty, as referred to in Article 2(1)(b)(iii).

Article 259

Member States may require persons who make intra-Community acquisitions of new means of transport as referred to in Article 2(1)(b)(ii), to provide, when submitting the VAT return, all the information needed for VAT to be applied and its application checked by the tax authorities.

Article 260

Member States shall lay down detailed rules for the submission of VAT returns in respect of the importation of goods.

Article 261

1 Member States may require the taxable person to submit a return showing all the particulars specified in Articles 250 and 251 in respect of all transactions carried out in the preceding year. That return shall provide all the information necessary for any adjustments.

2 Member States shall allow, and may require, the return referred to in paragraph 1 to be submitted by electronic means, in accordance with conditions which they lay down.