

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 6

**Recapitulative statements**

*F1* Article 262

1 Every taxable person identified for VAT purposes shall submit a recapitulative statement of the following:

- a the acquirers identified for VAT purposes to whom he has supplied goods in accordance with the conditions specified in Article 138(1) and point (c) of Article 138(2);
- b the persons identified for VAT purposes to whom he has supplied goods which were supplied to him by way of intra-Community acquisition of goods referred to in Article 42;
- c the taxable persons, and the non-taxable legal persons identified for VAT purposes, to whom he has supplied services other than services that are exempted from VAT in the Member State where the transaction is taxable and for which the recipient is liable to pay the tax pursuant to Article 196.

2 In addition to the information referred to in paragraph 1, every taxable person shall submit information about the VAT identification number of the taxable persons for whom goods, dispatched or transported under call-off stock arrangements in accordance with the conditions set out in Article 17a, are intended and about any change in the submitted information.]

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**Textual Amendments**

- F1** Substituted by [Council Directive \(EU\) 2018/1910 of 4 December 2018 amending Directive 2006/112/EC as regards the harmonisation and simplification of certain rules in the value added tax system for the taxation of trade between Member States.](#)