

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 263

1 The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.

1a However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 265(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50 000 or its equivalent in national currency.

The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.

1b Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100 000 or its equivalent in national currency.

1c In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.

Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.

2 Member States shall allow, and may require, the recapitulative statement referred to in paragraph 1 to be submitted by electronic file transfer, in accordance with conditions which they lay down.]

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

Textual Amendments

- F1** Substituted by [Council Directive 2008/117/EC of 16 December 2008 amending Directive 2006/112/EC on the common system of value added tax to combat tax evasion connected with intra-Community transactions.](#)