

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**

*Article 264*

- 1 The recapitulative statement shall set out the following information:
- [<sup>F1</sup>a the VAT identification number of the taxable person in the Member State in which the recapitulative statement must be submitted and under which he has carried out the supply of goods in accordance with the conditions specified in Article 138(1) and under which he effected taxable supplies of services in accordance with the conditions laid down in Article 44;
  - b the VAT identification number of the person acquiring the goods or receiving the services in a Member State other than that in which the recapitulative statement must be submitted and under which the goods or services were supplied to him;]
  - c the VAT identification number of the taxable person in the Member State in which the recapitulative statement must be submitted and under which he has carried out a transfer to another Member State, as referred to in Article 138(2)(c), and the number by means of which he is identified in the Member State in which the dispatch or transport ended;
  - [<sup>F1</sup>d for each person who acquired goods or received services, the total value of the supplies of goods and the total value of the supplies of services carried out by the taxable person;]
  - e in respect of supplies of goods consisting in transfers to another Member State, as referred to in Article 138(2)(c), the total value of the supplies, determined in accordance with Article 76;
  - f the amounts of adjustments made pursuant to Article 90.

[<sup>F2</sup> The value referred to in paragraph 1(d) shall be declared for the period of submission established in accordance with Article 263(1) to (1c) during which VAT became chargeable.

The amounts referred to in paragraph 1(f) shall be declared for the period of submission established in accordance with Article 263(1) to (1c) during which the person acquiring the goods was notified of the adjustment.]

**Textual Amendments**

- F1** Substituted by [Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services.](#)
- F2** 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.](#)