

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 262

Every taxable person identified for VAT purposes shall submit a recapitulative statement of the acquirers identified for VAT purposes to whom he has supplied goods in accordance with the conditions specified in Article 138(1) and (2)(c), and of the persons identified for VAT purposes to whom he has supplied goods which were supplied to him by way of intra-Community acquisitions referred to in Article 42.

Article 263

1 The recapitulative statement shall be drawn up for each calendar quarter within a period and in accordance with procedures to be determined by the Member States.

Member States may, however, provide that recapitulative statements are to be submitted on a monthly basis.

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

Article 264

- 1 The recapitulative statement shall set out the following information:
- 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);
 - b the VAT identification number of the person acquiring the goods in a Member State other than that in which the recapitulative statement must be submitted and under which the goods 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;
 - d for each person who acquired goods, the total value of the supplies of goods 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.

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2 The value referred to in point (d) of paragraph 1 shall be declared for the calendar quarter during which VAT became chargeable.

The amounts referred to in point (f) of paragraph 1 shall be declared for the calendar quarter during which the person acquiring the goods was notified of the adjustment.

Article 265

1 In the case of intra-Community acquisitions of goods, as referred to in Article 42, the taxable person identified for VAT purposes in the Member State which issued him with the VAT identification number under which he made such acquisitions shall set the following information out clearly on the recapitulative statement:

- a his VAT identification number in that Member State and under which he made the acquisition and subsequent supply of goods;
- b the VAT identification number, in the Member State in which dispatch or transport of the goods ended, of the person to whom the subsequent supply was made by the taxable person;
- c for each person to whom the subsequent supply was made, the total value, exclusive of VAT, of the supplies made by the taxable person in the Member State in which dispatch or transport of the goods ended.

2 The value referred to in point (c) of paragraph 1 shall be declared for the calendar quarter during which VAT became chargeable.

Article 266

By way of derogation from Articles 264 and 265, Member States may provide that additional information is to be given in recapitulative statements.

Article 267

Member States shall take the measures necessary to ensure that those persons who, in accordance with Articles 194 and 204, are regarded as liable for payment of VAT, in the stead of a taxable person who is not established in their territory, comply with the obligation to submit a recapitulative statement as provided for in this Chapter.

Article 268

Member States may require that taxable persons who, in their territory, make intra-Community acquisitions of goods, or transactions treated as such, pursuant to Articles 21 or 22, submit statements giving details of such acquisitions, provided, however, that such statements are not required in respect of a period of less than one month.

Article 269

Acting unanimously on a proposal from the Commission, the Council may authorise any Member State to introduce the special measures provided for in Articles 270 and 271 to simplify the obligation, laid down in this Chapter, to submit a recapitulative statement. Such measures may not jeopardise the proper monitoring of intra-Community transactions.

Article 270

By virtue of the authorisation referred to in Article 269, Member States may permit taxable persons to submit annual recapitulative statements indicating the VAT identification numbers, in another Member State, of the persons to whom those

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taxable persons have supplied goods in accordance with the conditions specified in Article 138(1) and (2)(c), where the taxable persons meet the following three conditions:

- (a) the total annual value, exclusive of VAT, of their supplies of goods and services does not exceed by more than EUR 35 000, or the equivalent in national currency, the amount of the annual turnover which is used as a reference for application of the exemption for small enterprises provided for in Articles 282 to 292;
- (b) the total annual value, exclusive of VAT, of supplies of goods carried out by them in accordance with the conditions specified in Article 138 does not exceed EUR 15 000 or the equivalent in national currency;
- (c) none of the supplies of goods carried out by them in accordance with the conditions specified in Article 138 is a supply of new means of transport.

Article 271

By virtue of the authorisation referred to in Article 269, Member States which set at over three months the tax period in respect of which taxable persons must submit the VAT return provided for in Article 250 may permit such persons to submit recapitulative statements in respect of the same period where those taxable persons meet the following three conditions:

- (a) the total annual value, exclusive of VAT, of their supplies of goods and services does not exceed EUR 200 000 or the equivalent in national currency;
- (b) the total annual value, exclusive of VAT, of supplies of goods carried out by them in accordance with the conditions specified in Article 138 does not exceed EUR 15 000 or the equivalent in national currency;
- (c) none of the supplies of goods carried out by them in accordance with the conditions specified in Article 138 is a supply of new means of transport.