

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 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 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.