

Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods

*Article 2*

**Amendments to Directive 2006/112/EC with effect from 1 January 2021**

With effect from 1 January 2021, Directive 2006/112/EC is amended as follows:

- (1) in Article 14, the following paragraph is added:
  4. For the purposes of this Directive, the following definitions shall apply:
    - (1) ‘intra-Community distance sales of goods’ means supplies of goods dispatched or transported by or on behalf of the supplier, including where the supplier intervenes indirectly in the transport or dispatch of the goods, from a Member State other than that in which dispatch or transport of the goods to the customer ends, where the following conditions are met:
      - (a) the supply of goods is carried out for a taxable person, or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) or for any other non-taxable person;
      - (b) the goods supplied are neither new means of transport nor goods supplied after assembly or installation, with or without a trial run, by or on behalf of the supplier;
    - (2) ‘distance sales of goods imported from third territories or third countries’ means supplies of goods dispatched or transported by or on behalf of the supplier, including where the supplier intervenes indirectly in the transport or dispatch of the goods, from a third territory or third country, to a customer in a Member State, where the following conditions are met:
      - (a) the supply of goods is carried out for a taxable person, or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) or for any other non-taxable person;
      - (b) the goods supplied are neither new means of transport nor goods supplied after assembly or installation, with or without a trial run, by or on behalf of the supplier.;

- (2) the following Article is added:

*Article 14a*

- 1 Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, distance sales of goods imported from third territories or third countries in consignments of an intrinsic value not exceeding EUR 150, that taxable person shall be deemed to have received and supplied those goods himself.

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2 Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the supply of goods within the Community by a taxable person not established within the Community to a non-taxable person, the taxable person who facilitates the supply shall be deemed to have received and supplied those goods himself.

(3) Article 33 is replaced by the following:

*Article 33*

By way of derogation from Article 32:

- (a) the place of supply of intra-Community distance sales of goods shall be deemed to be the place where the goods are located at the time when dispatch or transport of the goods to the customer ends;
- (b) the place of supply of distance sales of goods imported from third territories or third countries into a Member State other than that in which dispatch or transport of the goods to the customer ends, shall be deemed to be the place where the goods are located at the time when dispatch or transport of the goods to the customer ends;
- (c) the place of supply of distance sales of goods imported from third territories or third countries into the Member State in which dispatch or transport of the goods to the customer ends shall be deemed to be in that Member State, provided that VAT on those goods is to be declared under the special scheme of Section 4 of Chapter 6 of Title XII.;

(4) Article 34 is deleted;

(5) Article 35 is replaced by the following:

*Article 35*

Article 33 shall not apply to supplies of second-hand goods, works of art, collectors' items or antiques, as defined in points (1) to (4) of Article 311(1), nor to supplies of second-hand means of transport, as defined in Article 327(3), subject to VAT in accordance with the relevant special arrangements.;

(6) in Article 58, paragraphs 2 to 6 are deleted;

(7) in Title V, the following Chapter is inserted:

*CHAPTER 3a*

***Threshold for taxable persons making supplies of goods covered by point (a) of Article 33 and supplies of services covered by Article 58***

*Article 59c*

1 Point (a) of Article 33 and Article 58 shall not apply, where the following conditions are met:

- a the supplier is established or, in the absence of an establishment, has his permanent address or usually resides only in one Member State;
- b services are supplied to non-taxable persons who are established, have their permanent address or usually reside in any Member State other than the

- Member State referred to in point (a) or goods are dispatched or transported to a Member State other than the Member State referred to in point (a); and
- c the total value, exclusive of VAT, of the supplies referred to in point (b) does not in the current calendar year exceed EUR 10 000, or the equivalent in national currency, nor did it do so in the course of the preceding calendar year.

2 Where, during a calendar year, the threshold referred to in point (c) of paragraph 1 is exceeded, point (a) of Article 33 and Article 58 shall apply as of that time.

3 The Member State within the territory of which the goods are located at the time when their dispatch or transport begins or where the taxable persons supplying telecommunications, radio and television broadcasting services and electronically supplied services are established shall grant taxable persons carrying out supplies eligible under paragraph 1 the right to opt for the place of supply to be determined in accordance with point (a) of Article 33 and Article 58, which shall in any event cover two calendar years.

4 Member States shall take appropriate measures to monitor the fulfilment by the taxable person of the conditions referred to in paragraphs 1, 2 and 3.

5 The corresponding value in national currency of the amount mentioned in point (c) of paragraph 1 shall be calculated by applying the exchange rate published by the European Central Bank on the date of adoption of Directive (EU) 2017/2455.;

(8) the following Article is added:

*Article 66a*

By way of derogation from Articles 63, 64 and 65, in respect of supplies of goods for which VAT is payable by the person facilitating the supply pursuant to Article 14a, the chargeable event shall occur and VAT shall become chargeable at the time when the payment has been accepted.;

(9) in Article 143(1), the following point is inserted:

- (ca) the importation of goods where the VAT is to be declared under the special scheme in Chapter 6, Section 4, of Title XII and where, at the latest upon lodging of the import declaration, the individual VAT identification number for the application of the special scheme of the supplier or of the intermediary acting on his behalf allocated under Article 369q has been provided to the competent customs office in the Member State of importation.;

(10) in Article 220(1), point (2) is replaced by the following:

- (2) supplies of goods as referred to in Article 33 except where a taxable person is making use of the special scheme in Section 3 of Chapter 6 of Title XII.;

(11) the following Article is added:

*Article 242a*

1 Where a taxable person facilitates, through the use of an electronic interface such as a market place, platform, portal or similar means, the supply of goods or services to a non-taxable person within the Community in accordance with the provisions of Title V, the taxable person who facilitates the supply shall be obliged to keep records of those supplies. Those records shall be sufficiently detailed to enable the tax authorities of the Member States where those supplies are taxable to verify that VAT has been accounted for correctly.

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2 The records referred to in paragraph 1 must be made available electronically on request to the Member States concerned.

Those records must be kept for a period of 10 years from the end of the year during which the transaction was carried out.;

(12) the heading of Chapter 6 of Title XII is replaced by the following:  
Special schemes for taxable persons supplying services to non-taxable persons or making distance sales of goods;

(13) in Article 358, points 1, 2 and 3 are deleted;

(14) the heading of Section 2 is replaced by the following:  
Special scheme for services supplied by taxable persons not established within the Community;

(15) in Article 358a, the following point is added:

(3) 'Member State of consumption' means the Member State in which the supply of services is deemed to take place according to Chapter 3 of Title V.;

(16) Article 359 is replaced by the following:

*Article 359*

Member States shall permit any taxable person not established within the Community supplying services to a non-taxable person who is established in a Member State or has his permanent address or usually resides in a Member State, to use this special scheme. This scheme applies to all those services supplied within the Community.;

(17) Article 362 is replaced by the following:

*Article 362*

The Member State of identification shall allocate to the taxable person not established within the Community an individual VAT identification number for the application of this special scheme and shall notify him of that number by electronic means. On the basis of the information used for that identification, Member States of consumption may have recourse to their own identification systems.;

(18) in Article 363, point (a) is replaced by the following:

(a) if he notifies that Member State that he no longer supplies services covered by this special scheme.;

(19) Articles 364 and 365 are replaced by the following:

*Article 364*

The taxable person not established within the Community making use of this special scheme shall submit by electronic means to the Member State of identification a VAT return for each calendar quarter, whether or not services covered by this special scheme have been supplied. The VAT return shall be submitted by the end of the month following the end of the tax period covered by the return.

*Article 365*

The VAT return shall show the individual VAT identification number for the application of this special scheme and, for each Member State of consumption in which VAT is due, the total value, exclusive of VAT, of supplies of services covered by this special scheme carried out during the tax period and total amount per rate of

the corresponding VAT. The applicable rates of VAT and the total VAT due must also be indicated on the return.

Where any amendments to the VAT return are required after its submission, such amendments shall be included in a subsequent return within three years of the date on which the initial return was required to be submitted pursuant to Article 364. That subsequent VAT return shall identify the relevant Member State of consumption, the tax period and the amount of VAT for which any amendments are required.;

- (20) Article 368 is replaced by the following:

*Article 368*

The taxable person not established within the Community making use of this special scheme may not deduct VAT pursuant to Article 168 of this Directive. Notwithstanding point (1) of Article 1 of Directive 86/560/EEC, the taxable person in question shall be refunded in accordance with that Directive. Article 2(2) and (3) and Article 4(2) of Directive 86/560/EEC shall not apply to refunds relating to services covered by this special scheme.

If the taxable person making use of this special scheme is required to be registered in a Member State for activities not covered by this special scheme, he shall deduct VAT incurred in that Member State in respect of his taxable activities which are covered by this special scheme in the VAT return to be submitted pursuant to Article 250 of this Directive.;

- (21) the heading of Section 3 of Chapter 6 of Title XII is replaced by the following:  
Special scheme for intra-Community distance sales of goods and for services supplied by taxable persons established within the Community but not in the Member State of consumption;

- (22) In Article 369a, the following point is added:

- (3) ‘Member State of consumption’ means the Member State in which the supply of services is deemed to take place according to Chapter 3 of Title V or, in the case of intra-Community distance sales of goods, the Member State where the dispatch or transport of the goods to the customer ends.;

- (23) Articles 369b and 369c are replaced by the following:

*Article 369b*

Member States shall permit any taxable person carrying out intra-Community distance sales of goods and any taxable person not established in the Member State of consumption supplying services to a non-taxable person, to use this special scheme. This special scheme applies to all those goods or services supplied in the Community.

*Article 369c*

A taxable person shall state to the Member State of identification when he commences and ceases his taxable activities covered by this special scheme, or changes those activities in such a way that he no longer meets the conditions necessary for use of this special scheme. He shall communicate that information electronically.

- (24) Article 369e is amended as follows:

- (a) the introductory words are replaced by the following:

The Member State of identification shall exclude a taxable person from the special scheme in any of the following cases:

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(b) point (a) is replaced by the following:

(a) if he notifies that he no longer carries out intra-Community distance sales of goods and supplies of services covered by this special scheme;;

(25) Articles 369f and 369g are replaced by the following:

*Article 369f*

The taxable person making use of this special scheme shall submit by electronic means to the Member State of identification a VAT return for each calendar quarter, whether or not intra-Community distance sales of goods have been carried out or services covered by this special scheme have been supplied. The VAT return shall be submitted by the end of the month following the end of the tax period covered by the return.

*Article 369g*

1 The VAT return shall show the VAT identification number referred to in Article 369d and, for each Member State of consumption in which VAT is due, the total value, exclusive of VAT, of intra-Community distance sales of goods as well as of supplies of services covered by this special scheme carried out during the tax period and the total amount per rate of the corresponding VAT. The applicable rates of VAT and the total VAT due must also be indicated on the return. The VAT return shall also include amendments relating to previous tax periods as provided in paragraph 4 of this Article.

2 Where, in the case of intra-Community distance sales of goods covered by this special scheme, goods are dispatched or transported from Member States other than the Member State of identification, the VAT return shall also include the total value of such sales for each Member State where the goods are dispatched or transported from, together with the individual VAT identification number or the tax reference number allocated by each such Member State. The VAT return shall include this information for each Member State other than the Member State of identification, broken down by Member State of consumption.

3 Where the taxable person supplying services covered by this special scheme has one or more fixed establishments, other than that in the Member State of identification, from which the services are supplied, the VAT return shall also include the total value of such supplies, for each Member State in which he has an establishment, together with the individual VAT identification number or the tax reference number of this establishment, broken down by Member State of consumption.

4 Where any amendments to the VAT return are required after its submission, such amendments shall be included in a subsequent return within three years of the date on which the initial return was required to be submitted pursuant to Article 369f. That subsequent VAT return shall identify the relevant Member State of consumption, the tax period and the amount of VAT for which any amendments are required.;

(26) in the second subparagraph of Article 369h(1), the second sentence is replaced by the following:

If the supplies have been made in other currencies, the taxable person making use of this special scheme shall, for the purposes of completing the VAT return, use the exchange rate applying on the last date of the tax period.;

- (27) in Article 369i, the first paragraph is replaced by the following:

The taxable person making use of this special scheme shall pay the VAT, making reference to the relevant VAT return, at the latest at the expiry of the deadline by which the return must be submitted.;

- (28) Article 369j is replaced by the following:

*Article 369j*

The taxable person making use of this special scheme may not, in respect of his taxable activities covered by this special scheme, deduct VAT incurred in the Member State of consumption pursuant to Article 168 of this Directive. Notwithstanding Article 2(1), Article 3 and point (e) of Article 8(1) of Directive 2008/9/EC, the taxable person in question shall be refunded in accordance with that Directive.

If the taxable person making use of this special scheme is required to be registered in a Member State for activities not covered by this special scheme, he shall deduct VAT incurred in that Member State in respect of his taxable activities which are covered by this special scheme in the VAT return to be submitted pursuant to Article 250 of this Directive.;

- (29) in Article 369k, paragraph 1 is replaced by the following:

1. The taxable person making use of this special scheme shall keep records of the transactions covered by this special scheme. Those records must be sufficiently detailed to enable the tax authorities of the Member State of consumption to verify that the VAT return is correct.;

- (30) in Chapter 6 of Title XII, the following Section is added:

*SECTION 4*

***Special scheme for distance sales of goods  
imported from third territories or third countries***

*Article 369l*

For the purposes of this Section, distance sales of goods imported from third territories or third countries shall only cover goods, except products subject to excise duty, in consignments of an intrinsic value not exceeding EUR 150.

For the purposes of this Section, and without prejudice to other Community provisions, the following definitions shall apply:

- (1) ‘taxable person not established within the Community’ means a taxable person who has not established his business in the territory of the Community and who has no fixed establishment there;
- (2) ‘intermediary’ means a person established in the Community appointed by the taxable person carrying out distance sales of goods imported from third territories or third countries as the person liable for payment of the VAT and to fulfil the obligations laid down in this special scheme in the name and on behalf of the taxable person;
- (3) ‘Member State of identification’ means the following:

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- (a) where the taxable person is not established in the Community, the Member State in which he chooses to register;
- (b) where the taxable person has established his business outside the Community but has one or more fixed establishments therein, the Member State with a fixed establishment where the taxable person indicates he will make use of this special scheme;
- (c) where the taxable person has established his business in a Member State, that Member State;
- (d) where the intermediary has established his business in a Member State, that Member State;
- (e) where the intermediary has established his business outside the Community but has one or more fixed establishments therein, the Member State with a fixed establishment where the intermediary indicates he will make use of this special scheme.

For the purposes of points (b) and (e), where the taxable person or the intermediary has more than one fixed establishment in the Community he shall be bound by the decision to indicate the Member State of establishment for the calendar year concerned and the two calendar years following;

- (4) ‘Member State of consumption’ means the Member State where the dispatch or transport of the goods to the customer ends.

*Article 369m*

1 Member States shall permit the following taxable persons carrying out distance sales of goods imported from third territories or third countries to use this special scheme:

- a any taxable person established in the Community carrying out distance sales of goods imported from third territories or third countries;
- b any taxable person whether or not established in the Community carrying out distance sales of goods imported from third territories or third countries and who is represented by an intermediary established in the Community;
- c any taxable person established in a third country with which the Union has concluded an agreement on mutual assistance similar in scope to Council Directive 2010/24/EU<sup>(1)</sup> and Regulation (EU) No 904/2010 and who is carrying out distance sales of goods from that third country.

Those taxable persons shall apply this special scheme to all their distance sales of goods imported from third territories or third countries.

2 For the purposes of point (b) of paragraph 1, any taxable person cannot appoint more than one intermediary at the same time.

3 The Commission shall adopt an implementing act establishing the list of third countries referred to in point (c) of paragraph 1 of this Article. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 5 of Regulation (EU) No 182/2011 and for this purpose the committee shall be the committee established by Article 58 of Regulation (EU) No 904/2010.



#### *Article 369n*

For distances sales of goods imported from third territories or third countries on which VAT is declared under this special scheme, the chargeable event shall occur and VAT shall become chargeable at the time of supply. The goods shall be regarded as having been supplied at the time when the payment has been accepted.

#### *Article 369o*

The taxable person making use of this special scheme or an intermediary acting on his behalf, shall state to the Member State of identification when he commences or ceases his activity under this special scheme, or changes that activity in such a way that he no longer meets the conditions necessary for use of this special scheme. That information shall be communicated electronically.

#### *Article 369p*

1 The information which the taxable person not making use of an intermediary must provide to the Member State of identification before he commences the use of this special scheme shall contain the following details:

- a name;
- b postal address;
- c electronic address and websites;
- d VAT identification number or national tax number.

2 The information which the intermediary must provide to the Member State of identification before he commences the use of this special scheme on behalf of a taxable person shall contain the following details:

- a name;
- b postal address;
- c electronic address;
- d VAT identification number.

3 The information which the intermediary must provide to the Member State of identification in respect of each taxable person which he represents before that taxable person commences the use of this special scheme shall contain the following details:

- a name;
- b postal address;
- c electronic address and websites;
- d VAT identification number or national tax number;
- e his individual identification number allocated in accordance with Article 369q(3).

4 Any taxable person making use of this special scheme or where applicable his intermediary shall notify the Member State of identification of any changes in the information provided.

#### *Article 369q*

1 The Member State of identification shall allocate to the taxable person making use of this special scheme an individual VAT identification number for the application of this special scheme and shall notify him of that number by electronic means.

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2 The Member State of identification shall allocate to an intermediary an individual identification number and shall notify him of that number by electronic means.

3 The Member State of identification shall allocate an individual VAT identification number for the application of this special scheme to the intermediary in respect of each taxable person for which he is appointed.

4 The VAT identification number allocated under paragraphs 1, 2 and 3 shall be used only for the purposes of this special scheme.

*Article 369r*

1 The Member State of identification shall delete the taxable person not making use of an intermediary from the identification register in the following cases:

- a if he notifies the Member State of identification that he no longer carries out distance sales of goods imported from third territories or third countries;
- b if it may otherwise be assumed that his taxable activities of distance sales of goods imported from third territories or third countries have ceased;
- c if he no longer meets the conditions necessary for use of this special scheme;
- d if he persistently fails to comply with the rules relating to this special scheme.

2 The Member State of identification shall delete the intermediary from the identification register in the following cases:

- a if for a period of two consecutive calendar quarters he has not acted as an intermediary on behalf of a taxable person making use of this special scheme;
- b if he no longer meets the other conditions necessary for acting as an intermediary;
- c if he persistently fails to comply with the rules relating to this special scheme.

3 The Member State of identification shall delete the taxable person represented by an intermediary from the identification register in the following cases:

- a if the intermediary notifies the Member State of identification that this taxable person no longer carries out distance sales of goods imported from third territories or third countries;
- b if it may otherwise be assumed that the taxable activities of distance sales of goods imported from third territories or third countries of this taxable person have ceased;
- c if this taxable person no longer meets the conditions necessary for use of this special scheme;
- d if this taxable person persistently fails to comply with the rules relating to this special scheme;
- e if the intermediary notifies the Member State of identification that he no longer represents this taxable person.

*Article 369s*

The taxable person making use of this special scheme or his intermediary shall submit by electronic means to the Member State of identification a VAT return for each month, whether or not distance sales of goods imported from third territories or third countries have been carried out. The VAT return shall be submitted by the end of the month following the end of the tax period covered by the return.

Where a VAT return is to be submitted in accordance with the first paragraph, Member States shall not impose, for VAT purposes, any additional obligation or other formality upon importation.

*Article 369t*

1 The VAT return shall show the VAT identification number referred to in Article 369q and, for each Member State of consumption in which VAT is due, the total value, exclusive of VAT, of distance sales of goods imported from third territories or third countries for which VAT has become chargeable during the tax period and the total amount per rate of the corresponding VAT. The applicable rates of VAT and the total VAT due must also be indicated on the return.

2 Where any amendments to the VAT return are required after its submission, such amendments shall be included in a subsequent return within three years of the date on which the initial return was required to be submitted pursuant to Article 369s. That subsequent VAT return shall identify the relevant Member State of consumption, the tax period and the amount of VAT for which any amendments are required.

*Article 369u*

1 The VAT return shall be made out in euro.

Member States whose currency is not the euro may require the VAT return to be made out in their national currency. If the supplies have been made in other currencies, the taxable person making use of this special scheme or his intermediary shall, for the purposes of completing the VAT return, use the exchange rate applying on the last date of the tax period.

2 The conversion shall be made by applying the exchange rates published by the European Central Bank for that day, or, if there is no publication on that day, on the next day of publication.

*Article 369v*

The taxable person making use of this special scheme or his intermediary shall pay the VAT, making reference to the relevant VAT return at the latest at the expiry of the deadline by which the return must be submitted.

Payment shall be made to a bank account denominated in euro, designated by the Member State of identification. Member States which have not adopted the euro may require the payment to be made to a bank account denominated in their own currency.

*Article 369w*

The taxable person making use of this special scheme may not, in respect of his taxable activities covered by this special scheme, deduct VAT incurred in the Member States of consumption pursuant to Article 168 of this Directive. Notwithstanding point (1) of Article 1 of Directive 86/560/EEC and point (1) of Article 2 and Article 3 of Directive 2008/9/EC, the taxable person in question shall be refunded in accordance with those Directives. Article 2(2) and (3) and Article 4(2) of Directive 86/560/EEC shall not apply to refunds relating to goods covered by this special scheme.

If the taxable person making use of this special scheme is required to be registered in a Member State for activities not covered by this special scheme, he shall deduct VAT incurred in that Member State in respect of his taxable activities which are covered by this special scheme in the VAT return to be submitted pursuant to Article 250 of this Directive.

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### *Article 369x*

1 The taxable person making use of this special scheme shall keep records of the transactions covered by this special scheme. An intermediary shall keep records for each of the taxable persons he represents. Those records must be sufficiently detailed to enable the tax authorities of the Member State of consumption to verify that the VAT return is correct.

2 The records referred to in paragraph 1 must be made available electronically on request to the Member State of consumption and to the Member State of identification.

Those records must be kept for a period of 10 years from the end of the year during which the transaction was carried out.;

(31) In Title XII, the following Chapters are added:

## *CHAPTER 7*

### ***Special arrangements for declaration and payment of import VAT***

#### *Article 369y*

Where, for the importation of goods, except products subject to excise duties, in consignments of an intrinsic value not exceeding EUR 150, the special scheme in Section 4 of Chapter 6 is not used, the Member State of importation shall permit the person presenting the goods to customs on behalf of the person for whom the goods are destined within the territory of the Community to make use of special arrangements for declaration and payment of import VAT in respect of goods for which the dispatch or transport ends in that Member State.

#### *Article 369z*

1 For the purpose of this special arrangement, the following shall apply:

- a the person for whom the goods are destined shall be liable for the payment of the VAT;
- b the person presenting the goods to customs within the territory of the Community shall collect the VAT from the person for whom the goods are destined and effect the payment of such VAT.

2 Member States shall provide that the person presenting the goods to customs within the territory of the Community takes appropriate measures to ensure that the correct tax is paid by the person for whom the goods are destined.

#### *Article 369za*

By way of derogation from Article 94(2), Member States may provide that the standard rate of VAT applicable in the Member State of importation is applicable when using this special arrangement.

#### *Article 369zb*

1 Member States shall allow that the VAT collected under this special arrangement be reported electronically in a monthly declaration. The declaration shall show the total VAT collected during the relevant calendar month.

2 Member States shall require that the VAT referred to in paragraph 1 is payable by the end of the month following the importation.

- 3           The persons making use of this special arrangement shall keep records of the transactions covered by this special arrangement for a period of time to be determined by the Member State of importation. Those records must be sufficiently detailed to enable the tax or customs authorities of the Member State of importation to verify that the VAT declared is correct and be made available electronically on request to the Member State of importation.

## CHAPTER 8

### **Exchange values**

#### *Article 369zc*

- 1           The exchange value in national currency of the euro to be taken into consideration for the amount mentioned in Articles 369l and 369y be fixed once a year. The rates to be applied shall be those obtaining on the first working day in October and shall take effect on 1 January the following year.
- 2           Member States may round off the amount in national currency arrived at by converting the amounts in euro.
- 3           Member States may continue to apply the amount in force at the time of the annual adjustment provided for in paragraph 1, if conversion of the amount expressed in euro leads, before the rounding-off provided for in paragraph 2 to an alteration of less than 5 % in the amount expressed in national currency or to a reduction in that amount.

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- (1) Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures ([OJ L 84, 31.3.2010, p. 1](#)).’;