

Council Directive (EU) 2020/285 of 18 February 2020 amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises and Regulation (EU) No 904/2010 as regards the administrative cooperation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises

*Article 2*

**Amendments to Regulation (EU) No 904/2010**

Regulation (EU) No 904/2010 is amended as follows:

- (1) Article 17 is amended as follows:
  - (a) in paragraph 1, the following point is added:
    - (g) information which it collects pursuant to Article 284(3) and (4) and Article 284b of Directive 2006/112/EC;
  - (b) paragraph 2 is replaced by the following:
    2. The Commission shall adopt by means of implementing acts the technical details concerning the automated enquiry of the information referred to in paragraph 1 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).;
- (2) in Article 21, the following paragraph is inserted:
  - 2b. With respect to the information referred to in point (g) of Article 17(1), at least the following details shall be accessible:
    - a individual identification numbers of exempt taxable persons issued by the Member State providing the information;
    - b the name, activity, legal form and address of the exempt taxable persons identified by the individual identification number referred to in point (a);
    - c the Member State or Member States in which the taxable person avails itself of the exemption;
    - d the date of commencement of the exemption in respect of the taxable person in a Member State or Member States;
    - e the information referred to in points (c) and (d) of the first subparagraph of Article 284a(1) of Directive 2006/112/EC;
    - f the total value of supplies of goods and/or services, per calendar quarter carried out by each taxable person holding an individual identification number referred to in point (a) in the Member State in which the taxable person is established;
    - g the total value of supplies of goods and/or services, per calendar quarter, carried out by each taxable person holding an individual identification number referred to in point (a) in each of the Member States other than that in which the taxable person is established;
    - h the date on which the Union annual turnover of the taxable person exceeded the amount referred to in point (a) of Article 284(2) of Directive 2006/112/EC;

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- i the date on which the decision of the taxable person to voluntarily cease to apply the exemption takes effect and the Member State or Member States in which the cessation shall take effect;
- j the date on which the activities of the taxable person have ceased and the Member State or Member States concerned.

The values referred to in points (e) to (g) of the first subparagraph shall be specified separately for each threshold that may be applicable pursuant to the second subparagraph of Article 284(1) of Directive 2006/112/EC.;

(3) in Article 31, the following paragraph is inserted:

2a. Each Member State shall provide confirmation by electronic means that the taxable person to whom the individual identification number referred to in Article 284(3) of Directive 2006/112/EC has been issued is an exempt small enterprise. The confirmation shall specify the Member State or Member States in which the taxable person avails itself of the exemption.;

(4) in Article 32, paragraph 1 is replaced by the following:

1. The Commission shall, on the basis of the information provided by the Member States, publish on its website the details of the provisions approved by each Member State which transpose Article 167a, Chapter 3 of Title XI and Chapter 1 of Title XII of Directive 2006/112/EC.;

(5) the following Chapter is inserted:

#### CHAPTER Xa

#### **PROVISIONS CONCERNING THE SPECIAL SCHEME IN CHAPTER 1 OF TITLE XII OF DIRECTIVE 2006/112/EC**

##### *Article 37a*

1 The Member State of establishment shall transmit the following information by electronic means to the competent authorities of the Member States granting the exemption within 15 working days from the date on which the information becomes available:

- a as regards taxable persons who have given a prior notification or an update to a notification referred to in Article 284(3) or (4) of Directive 2006/112/EC, the information referred to in points (a) and (d) of Article 21(2b) of this Regulation;
- b as regards taxable persons whose Union annual turnover has exceeded the amount referred to in point (a) of Article 284(2) of Directive 2006/112/EC, the information referred to in points (a) and (h) of Article 21(2b) of this Regulation;
- c as regards taxable persons who have failed to comply with the rules provided for in Article 284b of Directive 2006/112/EC, the fact of that failure and the information referred to in point (a) of Article 21(2b) of this Regulation.

2 The Commission shall adopt by means of implementing acts the technical details, including a common electronic message, by which the information referred to in paragraph 1 of this Article is to be submitted. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).

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### *Article 37b*

- 1           The Member State to which a taxable person has given a prior notification or a subsequent update in accordance with Article 284(3) or (4) of Directive 2006/112/EC shall, before identifying the taxable person or confirming the individual identification number to the taxable person, calculate on the basis of the total values of supplies reported by the taxable person, that the Union annual turnover threshold referred to in point (a) of Article 284(2) of that Directive was not exceeded during the current or the previous calendar year.
- 2           The Member State granting the exemption shall, within 15 working days after receiving the information referred to in point (a) of Article 37a(1) of this Regulation, confirm by electronic means to the competent authorities of the Member State of establishment, based on the total values of supplies reported by the taxable person, that the annual turnover threshold referred to in point (b) of Article 284(2) of Directive 2006/112/EC was not exceeded during the current calendar year and that the conditions referred to in Article 288a(1) of that Directive are fulfilled.
- 3           The Member State granting the exemption shall, without delay, notify by electronic means the competent authorities of the Member State of establishment of the date on which the taxable person has ceased to be eligible for the exemption under Article 288a(1) of Directive 2006/112/EC.
- 4           The Commission shall adopt by means of implementing acts the technical details, including a common electronic message, of the notifications referred to in paragraphs 2 and 3 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2)..