

Commission Implementing Regulation (EU) 2020/1318 of 22 September 2020 amending Implementing Regulations (EU) 2020/21 and (EU) No 2020/194 as regards the dates of application in response to the COVID#19 pandemic

- Article 1 Amendments to Implementing Regulation (EU) 2020/21
- Article 2 Amendments to Implementing Regulation (EU) 2020/194
- Article 3 Entry into force
- Signature

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1318. (See end of Document for details)

- (1) [OJ L 268, 12.10.2010, p. 1.](#)
- (2) Commission Implementing Regulation (EU) No 79/2012 of 31 January 2012 laying down detailed rules for implementing certain provisions of Council Regulation (EU) No 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax ([OJ L 29, 1.2.2012, p. 13](#)).
- (3) Commission Implementing Regulation (EU) 2020/21 of 14 January 2020 amending Implementing Regulation (EU) No 79/2012 laying down detailed rules for implementing certain provisions of Council Regulation (EU) No 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax ([OJ L 11, 15.1.2020, p. 1](#)).
- (4) Commission Implementing Regulation (EU) No 815/2012 of 13 September 2012 laying down detailed rules for the application of Council Regulation (EU) No 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons ([OJ L 249, 14.9.2012, p. 3](#)).
- (5) Commission Implementing Regulation 2020/194 of 12 February 2020 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 as regards the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods ([OJ L 40, 13.2.2020, p. 114](#)).
- (6) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ([OJ L 347, 11.12.2006, p. 1](#)).
- (7) 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 ([OJ L 348, 29.12.2017, p. 7](#)).
- (8) Council Directive (EU) 2019/1995 of 21 November 2019 amending Directive 2006/112/EC as regards provisions relating to distance sales of goods and certain domestic supplies of goods ([OJ L 310, 2.12.2019, p. 1](#)).
- (9) Council Regulation (EU) 2017/2454 of 5 December 2017 amending Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of value added tax ([OJ L 348, 29.12.2017, p. 1](#)).
- (10) Council Decision (EU) 2020/1109 of 20 July 2020 amending Directives (EU) 2017/2455 and (EU) 2019/1995 as regards the dates of transposition and application in response to the COVID-19 pandemic ([OJ L 244, 29.7.2020, p. 3](#)).
- (11) Council Regulation (EU) 2020/1108 of 20 July 2020 amending Regulation (EU) 2017/2454 as regards the dates of application in response to the COVID#19 pandemic ([OJ L 244, 29.7.2020, p. 1](#)).

Changes to legislation:

There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1318.