

EU Member State: AUSTRIA		Provision / option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
QUESTIONS								
Article Directive 2006/112		VAT Directive Text						
Article 263(1)								
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Art. 21 (3) VAT Code	Art. 21 (3)USIG: Der Unternehmer im Sinne des § 2 hat bis zum Ablauf des auf jeden Kalendermonat (Meldezeitraum) folgenden Kalendermonates, in dem er innergemeinschaftliche Warenlieferungen ausgeführt hat, beim Finanzamt eine Meldung abzugeben (Zusammenfassende Meldung), in der er die Angaben nach Abs. 6 zu machen hat. Das gilt auch, wenn er im übrigen Gemeinschaftsgebiet steuerpflichtige sonstige Leistungen ausgeführt hat, für die der Leistungsempfänger entsprechend Art. 196 der Richtlinie 2006/112/EG in der Fassung der Richtlinie 2008/8/EG die Steuer schuldet. ...	Taxable persons effecting intra-EU supplies of goods (§ 2 Austrian Vat Code) have to file recapitulative statements for each month (reporting period) by the end of the following month with the tax office, including the information as requested in section 6. This also applies in case the taxable person effects supplies of services for which - according to Art. 196 of the directive 2006/112/EC amended by 2008/8/EC - the recipient of the service has to account for the VAT.			
Article 263(1a)								
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	Yes	Art. 21 (3) VAT Code	Art. 21 (3) VAT Code: ... Unternehmer, für die das Kalendervierteljahr der Voranmeldungszeitraum ist (§ 21 Abs. 2), haben diese Meldung bis zum Ablauf des auf jedes Kalendervierteljahr (Meldezeitraum) folgenden Kalendermonates abzugeben. Für die Anwendung dieser Vorschrift gelten auch nichtselbständige juristische Personen im Sinne des § 2 Abs. 2 Z 2 als Unternehmer, sofern sie eine eigene Umsatzsteuer-Identifikationsnummer haben.	Taxable persons for which the VAT reporting period is a quarter (§ 21 (2)) have to file the recapitulative statement by the end of the month following the respective quarter (reporting period). For the application of this provisions, non-independent members of a VAT group are considered as taxable persons if they possess an own VAT identification number.			
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	No	Not applicable	Not applicable				
Article 263(1b)								
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	Yes	Art. 21 (3) VAT Code	Art. 21 (3) VAT Code: ... Unternehmer, für die das Kalendervierteljahr der Voranmeldungszeitraum ist (§ 21 Abs. 2), haben diese Meldung bis zum Ablauf des auf jedes Kalendervierteljahr (Meldezeitraum) folgenden Kalendermonates abzugeben. Für die Anwendung dieser Vorschrift gelten auch nichtselbständige juristische Personen im Sinne des § 2 Abs. 2 Z 2 als Unternehmer, sofern sie eine eigene Umsatzsteuer-Identifikationsnummer haben.	Taxable persons for which the VAT reporting period is a quarter (§ 21 (2)) have to file the recapitulative statement by the end of the month following the respective quarter (reporting period). For the application of this provisions, non-independent members of a VAT group are considered as taxable persons if they possess an own VAT identification number.			
Article 263(1c)								
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	Yes	Art. 21 (3) VAT Code	Art. 21 (3) VAT Code: ... Unternehmer, für die das Kalendervierteljahr der Voranmeldungszeitraum ist (§ 21 Abs. 2), haben diese Meldung bis zum Ablauf des auf jedes Kalendervierteljahr (Meldezeitraum) folgenden Kalendermonates abzugeben. Für die Anwendung dieser Vorschrift gelten auch nichtselbständige juristische Personen im Sinne des § 2 Abs. 2 Z 2 als Unternehmer, sofern sie eine eigene Umsatzsteuer-Identifikationsnummer haben.	Taxable persons for which the VAT reporting period is a quarter (§ 21 (2)) have to file the recapitulative statement by the end of the month following the respective quarter (reporting period). For the application of this provisions, non-independent members of a VAT group are considered as taxable persons if they possess an own VAT identification number.			
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	Yes	Art. 21 (3) VAT Code	Art. 21 (3) VAT Code: ... Unternehmer, für die das Kalendervierteljahr der Voranmeldungszeitraum ist (§ 21 Abs. 2), haben diese Meldung bis zum Ablauf des auf jedes Kalendervierteljahr (Meldezeitraum) folgenden Kalendermonates abzugeben. Für die Anwendung dieser Vorschrift gelten auch nichtselbständige juristische Personen im Sinne des § 2 Abs. 2 Z 2 als Unternehmer, sofern sie eine eigene Umsatzsteuer-Identifikationsnummer haben.	Taxable persons for which the VAT reporting period is a quarter (§ 21 (2)) have to file the recapitulative statement by the end of the month following the respective quarter (reporting period). For the application of this provisions, non-independent members of a VAT group are considered as taxable persons if they possess an own VAT identification number.			
Article 263(2)								
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Art. 21 (10) VAT Code	(10) Die Übermittlung der Zusammenfassenden Meldung hat elektronisch zu erfolgen. Ist dem Unternehmer die elektronische Übermittlung der Steuererklärung mangels technischer Voraussetzungen unzumutbar, hat die Übermittlung der Zusammenfassenden Meldung auf dem amtlichen Vordruck zu erfolgen.	The recapitulative statement has to be filed by electronic means. In case the electronic transmission of the return is unacceptable / unreasonable as technical requirements cannot be met by the taxable person, the recapitulative statement has to be filed using the official form.			

EU Member State: Belgium		PROVISION/OPTION foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
QUESTIONS								
Article Directive 2006/112/EC		VAT Directive Text						
Article 263(1)								
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Article 53sexies, §1 Belgian VAT Code Article 53octies, §1, al. 1 Belgian VAT Code	Artikel 53sexies, § 1. De belastingplichtigen die overeenkomstig artikel 50, § 1, eerste lid, 1°, met uitsluiting van de BTW-eenheden in de zin van artikel 4, § 2, artikel 50, § 1, eerste lid, 3° en 5°, voor BTW-doelinden zijn geïdentificeerd, de leden van een BTW-eenheid in de zin van artikel 4, § 2, alsook de niet in België gevestigde belastingplichtigen die voor de handelingen die zij hier te lande verrichten worden vertegenwoordigd door een overeenkomstig artikel 55, § 3, tweede lid, vooraf erkende persoon moeten iedere kalendermaand voor iedere persoon die in een andere lidstaat voor BTW-doelinden is geïdentificeerd, de administratie die de belasting over de toegevoegde waarde onder haar bevoegdheid heeft in kennis stellen van de volgende gegevens, waarbij een onderscheid moet worden gemaakt naargelang de aard van de handelingen : ... Artikel 53octies, §1. De Koning regelt de toepassingsmodaliteiten van de artikel 53sexies.	Section 53sexies (1) Taxpayers identified for VAT purposes in accordance with section 50(1), first paragraph (1°), with the exception of VAT groups within the meaning of section 4(2), section 50(1), first paragraph (3°) and (5°), members of VAT groups within the meaning of section 4(2) and taxpayers not established in Belgium that are represented for the purpose of transactions carried out in Belgium by a previously accredited person in accordance with section 55(3), second paragraph must each month notify the public office with value-added tax within its competences of the following details for each person that is identified for VAT purposes in another member state, and in so doing shall draw a distinction according to the nature of the transactions: ... Section 53octies (1). The Crown sets down the procedures for applying section 53sexies.	Article 1 Royal Decree no. 50	Artikel 1. De belastingplichtigen en de leden van een BTW-eenheid in de zin van artikel 4, § 2, van het Wetboek, bedoeld in artikel 53sexies, § 1, van het Wetboek, moeten uiterlijk de twintigste van iedere kalendermaand bij de administratie die de belasting over de toegevoegde waarde onder haar bevoegdheid heeft een BTW-opgave van de intracommunautaire handelingen, hierna « intracommunautaire opgave » genoemd, indienen waarin de volgende gegevens voorkomen: ...	Section 1. Taxpayers and members of VAT groups within the meaning of section 4(2) of the Code, as falling under section 53sexies (1) of the Code, must no later than the twentieth of each calendar month submit to the public office within value-added tax within its competences a VAT return of intra-Community transactions, hereinafter referred to as an "intra-Community listing", in which the following details are reported:
Article 263(1a)								
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	Yes	Article 53octies, §1, al. 4 Belgian VAT Code	Artikel 53octies, §1. De Koning... Hij kan toelaten dat de door Hem aan te wijzen groepen van belastingplichtigen, onder de door Hem te stellen voorwaarden, de in artikel 53sexies bedoelde intracommunautaire opgave slechts voor elk kalenderkwartaal indienen binnen een termijn van ten hoogste één maand te rekenen vanaf het einde van dat kwartaal.	Section 53octies (1). The Crown ... The Crown may allow groups of taxpayers designated by it, under such conditions as it shall lay down, to submit the intra-Community listing referred to in section 53sexies for only each calendar quarter within a period of no more than one month from the end of that quarter.	Article 5 §1, al. 1 and 2 Royal Decree no. 50	Artikel 5, § 1. In afwijking van artikel 1 kan de intracommunautaire opgave voor elk kalenderkwartaal worden ingediend uiterlijk de twintigste van de maand volgend op het tijdvak waarop ze betrekking heeft, wanneer het driemaandelijks totaalbedrag van de leveringen van goederen als bedoeld in artikel 1, 2°, a), b) en c), niet meer dan 50.000 euro bedraagt, noch in de loop van het betrokken kalenderkwartaal, noch in de loop van elk van de vier verstreken kalenderkwartalen. Deze afwijking is slechts van toepassing voor de belastingplichtigen die de in artikel 53, § 1, eerste lid, 2°, van het Wetboek bedoelde aangifte driemaandelijks indienen en voor degenen die deze aangifte niet moeten indienen, alsook voor de leden van een btw-eenheid in de zin van artikel 4, § 2, van het Wetboek die deze aangifte driemaandelijks indient of die deze aangifte niet moet indienen. ...	Section 5(1) By way of derogation from section 1, intra-Community listings for each calendar quarter may be submitted no later than the twentieth of the month following the period to which they refer where the total three-monthly amount of supplies of goods falling under section 1(2°)(a), (b) and (c) does not exceed 50,000 euros in either the course of the calendar quarter in question or the course of any of the four preceding calendar quarters. This derogation only applies to taxpayers that submit returns referred to in section 53(1), first paragraph (2°) of the Code and those that do not require to submit such returns plus members of VAT groups within the meaning of section 4(2) of the Code that submit such returns every three months or do not require to submit such returns. ...
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 65(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	Yes				Article 5, §1, al. 3 Royal Decree no. 50	Artikel 5, §1. In afwijking... Deze afwijking is niet langer van toepassing vanaf het einde van de maand waarin het in het eerste lid bedoelde bedrag wordt overschreden. In dat geval wordt een intracommunautaire opgave opgemaakt per maand die verstreken is sinds het begin van het kalenderkwartaal en ingediend uiterlijk de twintigste dag van de maand volgend op de maand waarin de overschrijding heeft plaatsgevonden.	Section 5(1). By way of derogation ... This derogation shall cease to apply from the end of the month in which the amount set forth in the first paragraph is exceeded. In such event, an intra-Community listing shall be prepared for each month elapsed since the beginning of the calendar quarter and submitted no later than the twentieth day of the month following that in which the amount was exceeded.
Article 263(1b)								
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	Yes				Article 9 Royal Decree no. 50	Artikel 9. Het bedrag van 50.000 euro bedoeld in artikel 5 wordt tot 31 december 2011 op 100.000 euro gebracht.	Section 9. The 50,000 euro figure referred to in section 5 is increased to 100,000 euro until 31 December 2011.

EU Member State: Belgium								
	QUESTIONS	PROVISION/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
Article Directive 2006/112/EC	VAT Directive Text							
Article 263(1c)								
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	Yes	Article 53octies, §1, al. 4 Belgian VAT Code	De Koning... Hij kan toelaten dat de door Hem aan te wijzen groepen van belastingplichtigen, onder de door Hem te stellen voorwaarden, de in artikel 53sexies bedoelde intracommunautaire opgave slechts voor elk kalenderkwartaal indienen binnen een termijn van ten hoogste één maand te rekenen vanaf het einde van dat kwartaal.	The Crown ... The Crown may allow groups of taxpayers designated by it, under such conditions as it shall lay down, to submit the intra-Community listing referred to in section 53sexies for only each calendar quarter within a period of no more than one month from the end of that quarter.	Article 5 §1, al. 1 and 2 Royal Decree no. 50	Artikel 5, § 1. In afwijking van artikel 1 kan de intracommunautaire opgave voor elk kalenderkwartaal worden ingediend uiterlijk de twintigste van de maand volgend op het tijdvak waarop ze betrekking heeft, wanneer het driemaandelijkse totaalbedrag van de leveringen van goederen als bedoeld in artikel 1, 2°, a), b) en c), niet meer dan 50.000 euro bedraagt, noch in de loop van het betrokken kalenderkwartaal, noch in de loop van elk van de vier verstreken kalenderkwartalen. Deze afwijking is slechts van toepassing voor de belastingplichtigen die de in artikel 53, § 1, eerste lid, 2°, van het Wetboek bedoelde aangifte driemaandelijks indienen en voor degenen die deze aangifte niet moeten indienen, alsook voor de leden van een btw-eenheid in de zin van artikel 4, § 2, van het Wetboek die deze aangifte driemaandelijks indient of die deze aangifte niet moet indienen. ...	Section 5(1) By way of derogation from section 1, intra-Community listings for each calendar quarter may be submitted no later than the twentieth of the month following the period to which they refer where the total three-monthly amount of supplies of goods falling under section 1(2°)(a), (b) and (c) does not exceed 50,000 euros in either the course of the calendar quarter in question or the course of any of the four preceding calendar quarters. This derogation only applies to taxpayers that submit returns referred to in section 53(1), first paragraph (2°) of the Code and those that do not require to submit such returns plus members of VAT groups within the meaning of section 4(2) of the Code that submit such returns every three months or do not require to submit such returns. ...
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	Yes	Article 53sexies, §1 Belgian VAT Code Article 53octies, §1, al. 1 Belgian VAT Code	Artikel 53sexies, § 1. De belastingplichtigen die overeenkomstig artikel 50, § 1, eerste lid, 1°, met uitsluiting van de BTW-eenheden in de zin van artikel 4, § 2, artikel 50, § 1, eerste lid, 3° en 5°, voor BTW-doelinden zijn geïdentificeerd, de leden van een BTW-eenheid in de zin van artikel 4, § 2, alsook de niet in België gevestigde belastingplichtigen die voor de handelingen die zij hier te lande verrichten worden vertegenwoordigd door een overeenkomstig artikel 55, § 3, tweede lid, vooraf erkende persoon moeten iedere kalendermaand voor iedere persoon die in een andere lidstaat voor BTW-doelinden is geïdentificeerd, de administratie die de belasting over de toegevoegde waarde onder haar bevoegdheid heeft in kennis stellen van de volgende gegevens, waarbij een onderscheid moet worden gemaakt naargelang de aard van de handelingen : 1° het totale bedrag van de krachtens artikel 39bis, eerste lid, 1° en 4°, vrijgestelde leveringen van goederen en waarvoor de belasting in de loop van de vorige maand opeisbaar is geworden; 2° het totale bedrag van de leveringen van goederen bedoeld in artikel 25quinquies(3), derde lid, verricht in de lidstaat van aankomst van de verzending of het vervoer van de goederen en waarvoor de belasting in de loop van de vorige maand opeisbaar is geworden; 3° het totale bedrag van de andere diensten dan die welke in de lidstaat waar de diensten belastbaar zijn van de belasting zijn vrijgesteld en waarvoor de belasting verschuldigd is door de ontvanger krachtens de communautaire bepalingen en in de loop van de vorige maand opeisbaar is geworden. Artikel 53octies, §1. De Koning regelt de toepassingsmodaliteiten van de artikel 53sexies.	Section 53sexies (1) Taxpayers identified for VAT purposes in accordance with section 50(1), first paragraph (1°), with the exception of VAT groups within the meaning of section 4(2), section 50(1), first paragraph (3°) and (5°), members of VAT groups within the meaning of section 4(2) and taxpayers not established in Belgium that are represented for the purpose of transactions carried out in Belgium by a previously accredited person in accordance with section 55(3), second paragraph, must each month notify the public office with value-added tax within its competences of the following details for each person that is identified for VAT purposes in another member state, and in so doing shall draw a distinction according to the nature of the transactions: 1) the total amount of supplies of goods exempted by virtue of section 39bis, first paragraph (1°) and (4°) for which the tax has become due in the course of the previous month; 2) the total amount of supplies of goods falling under section 25quinquies(3), third paragraph, carried out in the member state of arrival of the dispatch or transport of the goods and for which the tax has become due in the course of the previous month; 3) the total amount of services other than those that are exempted from tax in the member state where the services are taxable and for which the tax is due by the recipient by virtue of Community provisions and has become due in the course of the previous month. Section 53octies (1). The Crown sets down the procedures for applying section 53sexies.	Article 1 Royal Decree no. 50	Artikel 1. De belastingplichtigen en de leden van een BTW-eenheid in de zin van artikel 4, § 2, van het Wetboek, bedoeld in artikel 53sexies, § 1, van het Wetboek, moeten uiterlijk de twintigste van iedere kalendermaand bij de administratie die de belasting over de toegevoegde waarde onder haar bevoegdheid heeft een BTW-opgave van de intracommunautaire handelingen, hierna « intracommunautaire opgave » genoemd, indienen waarin de volgende gegevens voorkomen: ...	Section 1. Taxpayers and members of VAT groups within the meaning of section 4(2) of the Code, as falling under section 53sexies (1) of the Code, must no later than the twentieth of each calendar month submit to the public office with value-added tax within its competences a VAT return of intra-Community transactions, hereinafter referred to as an "intra-Community listing", in which the following details are reported:
Article 263(2)								
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Article 53octies, §2 Belgian VAT Code	Artikel 53octies, § 2. De Koning kan onder de door Hem vast te stellen voorwaarden toestaan en zelfs verplichten dat de in de artikelen 53, § 1, eerste lid, 2°, en 53ter bedoelde aangiften worden ingediend en dat de in de artikelen 53quinquies tot 53octies, § 1 bedoelde gegevens worden medegedeeld door middel van procedures waarbij informatica- en telegeleidingstechnieken worden aangewend.	Section 53octies (2) The Crown may allow, and even require, under such conditions as it shall set down, that the returns referred to in sections 53(1), first paragraph, and 53ter should be submitted, and that the details referred to in sections 53quinquies to 53octies should be notified, using procedures applying information and telematics technologies.	Art. 6 Royal Decree no. 50	§ 1. De intracommunautaire opgave moet langs elektronische weg worden ingediend op het elektronisch adres dat te dien einde gecreeerd werd onder de door of vanwege de Minister van Financiën gestelde voorwaarden. § 2. De belastingplichtigen en de leden van een BTW-eenheid in de zin van artikel 4, § 2, van het Wetboek, zijn vrijgesteld van de verplichting tot indiening langs elektronische weg zolang zij of in voorkomend geval de persoon die gemachtigd is dergelijke opgaven namens hen in te dienen, niet over de nodige geïnformatiseerde middelen beschikken om aan deze verplichting te voldoen. § 3. ... § 4. De belastingplichtigen en de leden van een BTW-eenheid in de zin van artikel 4, § 2, van het Wetboek : 1° die de intracommunautaire opgave langs elektronische weg indienen, moeten de in bijlage bij dit besluit bedoelde informatie overdragen; 2° die deze opgave niet langs elektronische weg indienen, moeten gebruik maken van het formulier dat hen wordt verstrekt door de administratie die de belasting over de toegevoegde waarde onder haar bevoegdheid heeft en waarvan het model voorkomt op de bijlage bij dit besluit. Zij dienen deze opgave in bij de door de Minister van Financiën aangewezen dienst. § 5. ...	(1) Intra-Community listings must be submitted electronically to the electronic address created for that purpose under the conditions imposed by or through the offices of the Minister of Finance. (2) Taxpayers and members of VAT groups within the meaning of section 4(2) of the Code are relieved from the requirement to submit returns electronically where they do not or, as the case may be, the person authorised to submit such listings on their behalf does not possess the requisite IT resources to be able to meet this requirement. (3) ... (4) Taxpayers and members of VAT groups within the meaning of section 4(2) of the Code: 1) that submit intra-Community listings electronically must notify the information set forth in the schedule to this decree; 2) that do not submit such listings electronically must use the form provided to them by the public office with value-added within its competences, a model of which is contained in the schedule to this decree. They require to submit listings to the official department designated by the Minister of Finance. (5) ...

EU Member State: Bulgaria		Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
QUESTIONS								
Article Directive 2006/112/EC		VAT Directive Text						
Article 263(1)								
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Art. 125, par. 2 and par. 5 of the Bulgarian VAT Act	<p>Чл. 125. ...</p> <p>(2) Регистрираното лице, което е извършило за данъчния период вътреобщински доставки, доставки като посредник в тристранна операция или доставки на услуги по чл. 21, ал. 2 с място на изпълнение на територията на друга държава членка, заедно със справка-декларацията по ал. 1 подава и VIES-декларация за тези доставки за съответния данъчен период.</p> <p>(5) Декларациите по ал. 1 [справка-декларация] и 2 [VIES-декларация] и отчетните регистри по ал. 3 [ДДС дневници] се подават до 14-о число включително на месеца, следващ данъчния период, за който се отнасят.</p>	<p>Article 125. ...</p> <p>(2) A registered person, who has effected intra-Community supplies, supplies as an intermediary in a triangular operation or supplies of services under Article 21, paragraph 2 with a place of supply within the territory of another Member State during the tax period, shall submit a VIES return [recapitulative statement] on the said supplies for the relevant tax period together with the VAT return referred to in Paragraph (1). ...</p> <p>(5) The returns referred to in Paragraphs (1) [VAT return] and (2) [VIES return] and the VAT ledgers referred to in Paragraph (3) shall be submitted on or before the 14th day of the month following the tax period to which the said returns and ledgers refer.</p>	Not applicable		
Article 263(1a)								
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	No						
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	No						
Article 263(1b)								
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	No						
Article 263(1c)								
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	No						
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	No						
Article 263(2)								
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Art. 125, par. 11 of the Bulgarian VAT Act	<p>Чл. 125. ...</p> <p>(11) Когато се подава декларация по ал. 2 [VIES-декларация], тази декларация, декларацията по ал. 1 [справка-декларация] и отчетните регистри по ал. 3 [ДДС дневници] се подават задължително по електронен път при условията и по реда на Данъчно-осигурителния процесуален кодекс. ...</p>	<p>Article 125. ...</p> <p>(11) When a return is filed under Paragraph 2 [VIES return], the said return, the return under Paragraph 1 [VAT return] and the VAT ledgers under Paragraph 3 shall be submitted mandatorily by electronic means under the terms and according to the procedure of the Tax and Social Security Procedures Code. ...</p>	Art. 118, par. 1 and par. 2 of the Regulations for Application of the Bulgarian VAT Act	<p>Чл. 118. (1) Параметрите на данните на информацията от VIES декларацията и изискванията към структурата на файловете, подавани по електронен път, са определени в приложение № 15. (2) Териториалните дирекции на Националната агенция за приходите не приемат подадена по електронен път VIES декларация, която не отговаря на посочените в приложение № 15 параметри. ...</p>	<p>Article 118. (1) The parameters of the data to be reported into the VIES return [recapitulative statement], as well as the requirements to the structure of the files to be submitted electronically are specified in appendix No 15. (2) The territorial directorates of the National Revenue Agency shall not accept electronically submitted VIES returns [recapitulative statement] which do not satisfy the parameters set out in appendix No 15. ...</p>

EU Member State: CYPRUS								
	QUESTIONS	Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
Article Directive 2006/112/EC		VAT Directive Text						
Article 263(1)								
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Article 42Γ(2)	(2) Κάθε υποκείμενο στο φόρο πρόσωπο, το οποίο κατά τη διάρκεια ενός μήνα έχει πραγματοποιήσει παράδοση αγαθών ή/και παροχή υπηρεσιών σε πρόσωπο που είναι ή ήταν εγγεγραμμένο σε άλλο κράτος μέλος, υποβάλλει στον Έφορο, σε σχέση με τον εν λόγω μήνα, όχι αργότερα από τη δέκατη πέμπτη ημέρα μετά το τέλος του μήνα που ακολουθεί το τέλος του μήνα με το οποίο σχετίζεται, πίνακα σε έντυπο που καθορίζεται με Γνωστοποίηση του Εφόρου που δημοσιεύεται στην Επίσημη Εφημερίδα της Δημοκρατίας. Νοείται ότι, υποκείμενο στο φόρο πρόσωπο δεν έχει υποχρέωση να υποβάλει πίνακα σε σχέση με υπηρεσίες οι οποίες παρέχονται σε υποκείμενο στο φόρο πρόσωπο το οποίο ανήκει σε άλλο κράτος μέλος, όταν οι υπηρεσίες αυτές είναι εξαιρούμενες στο κράτος μέλος στο οποίο ανήκει ο λήπτης των υπηρεσιών.	(2) Every taxable person, which during a month has supplied goods and/or provided services to a person that is or was registered in another EU Member State, shall submit, in relation to that month not later than the 15th day of the month which follows the end of the relevant month, a return in accordance with the format defined by the Commissioner of VAT in the Official Gazette of the Republic. Provided that, a taxable person is not obliged to submit a return in relation to the provision of services to a taxable person which belongs in another EU Member State when the services provided are exempt in the Member State in which the recipient of the services is located.			
Article 263(1a)								
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	No						
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	No						
Article 263(1b)								
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	No						
Article 263(1c)								
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	No						
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	No						
Article 263(2)								
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Article 42Γ(5)	(5) Ο Πίνακας υποβάλλεται με τη χρήση ηλεκτρονικών μέσων, τα οποία καθορίζονται με Γνωστοποίηση του Εφόρου που δημοσιεύεται στην Επίσημη Εφημερίδα της Δημοκρατίας.	(5) The return shall be submitted using electronic means as defined by the Commissioner of VAT in the Official Gazette of the Republic.			

EU Member State: Czech Republic								
	QUESTIONS	Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
Article Directive 2006/112/EC		VAT Directive Text						
Article 263(1)								
	1 The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Art. 102(4) of Act no. 235/2004 Coll., on VAT, as amended.	Souhrnné hlášení podává plátce za každý kalendářní měsíc do 25 dnů po skončení kalendářního měsíce.	Recapitulative statement is submitted for each calendar month by the 25th day after the end of the calendar month.	Not applicable	Not applicable	Not applicable
Article 263(1a)								
	2a However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	No						
	2b The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	No						
Article 263(1b)								
	3 Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	No						
Article 263(1c)								
	4a In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	Yes	Art. 102(5) of Act no. 235/2004 Coll., on VAT, as amended.	Pokud plátce uskutečňuje pouze plnění podle odstavce 1 písm. d), podává souhrnné hlášení současně s daňovým přiznáním ve lhůtě pro podání daňového přiznání.	If the VAT payer provides only intra-Community supply of services subject to Article 44 of EU VAT Directive, the recapitulative statement is submitted simultaneously with the VAT return, i.e. the same deadline is applicable.	Not applicable	Not applicable	Not applicable
	4b Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	No						
Article 263(2)								
	5 Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Art. 102(2) of Act no. 235/2004 Coll., on VAT, as amended.	Souhrnné hlášení lze podat pouze elektronicky na elektronickou adresu zveřejněnou správcem daně. Pokud je souhrnné hlášení podáno prostřednictvím datové zprávy, která není opatřena uznávaným elektronickým podpisem nebo není odeslána prostřednictvím datové schránky, musí být potvrzeno za podmínek uvedených v daňovém řádu ve lhůtě pro podání souhrnného hlášení.	The recapitulative statement is submitted in electronic form to e-address set by the tax Authorities. If the recapitulative statement is not accompanied by digital signature or is not sent via data box, it must be validated according to general tax administration rules and within standard deadlines.	Not applicable	Not applicable	Not applicable

EU Member State: Denmark								
	QUESTIONS	Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
Article Directive 2006/112/EC		VAT Directive Text						
Article 263(1)								
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	§54	§ 54. Registrerede virksomheder, der leverer varer til andre EU-lande, skal indsende lister over sådanne leverancer m.v. til told- og skatteforvaltningen. Skatteministeren kan fastsætte nærmere regler herom.	§ 54. Registered enterprises supplying goods to other EU member states shall submit the list of such supplies, etc. to the customs and tax authorities. The Minister of Taxation can establish further rules on this.	§ 72 (1)	»§ 72. Virksomheder, der leverer varer eller ydelser til registrerede købere i andre EU-lande, skal for hver måned angive leverancer af 1) varer uden afgift efter lovens § 34, stk. 1, nr. 1-4, jf. dog § 54 a, stk. 5, nr. 1, og 2) ydelser uden afgift, når køberen er betalingspligtig for afgiften af ydelserne, idet leveringsstedet for ydelserne er bestemt efter lovens § 16, stk. 1.	Section 72 Enterprises supplying goods or services to registered buyers in other EU member states must for each month file their supply of 1. goods exempt from tax according to section 34 (1) (1-4) of this law, however cf. section 54 a (5) (1), and 2. goods exempt from tax where the buyer is liable for the payment for the tax on the services as the place of supply for the services is determined according to section 16 (1) of the this law.
Article 263(1a)								
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	Yes	Not applicable	Not applicable	Not applicable	§72(3)	Stk. 3. Told- og skatteforvaltningen kan tillade, at virksomheder, der leverer varer uden afgift til registrerede købere i andre EU-lande, angiver leverancer af varer efter stk. 1 og 2, for hvert kvartal, hvis 1) virksomheden ikke er omfattet af lovens regler for månedlig afgiftsperiode, og 2) virksomhedens leverancer af varer uden afgift til andre EU-lande ikke overstiger 800.000 kr. i det indeværende kvartal og i hvert af de forudgående fire kvartaler.	(3) The Danish Customs and Tax Authorities may permit enterprises that supply tax exempt goods to registered buyers in other EU member states to file their quarterly supply of goods according to (1) and (2), if 1) the enterprise is not affected by the rules on a monthly tax period, and 2. the enterprise's supply of tax exempt goods to other EU member states does not exceed DKK 800,000 in the current quarter and in each of the previous four quarters.
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	Yes	Not applicable	Not applicable	Not applicable	§72(4)	Stk. 4. Virksomheder, der angiver leverancer af varer på vilkår efter stk. 3, men hvor virksomhedens leverancer af varer uden afgift til andre EU-lande overstiger 800.000 kr. i en eller to måneder inden for et kvartal, skal angive leverancer af varer efter stk. 1 og 2, for denne ene måned eller for hver af disse to måneder som samlet angivelsesperiode.	(4) Enterprises filing their supply of goods according to the conditions in (3), but where the supplies of tax exempt goods to other EU member states exceed DKK 800,000 for one or two months within a quarter, must file their supply of goods according to (1) and (2) for the given month or for each of the given two months as a joint filing period.
Article 263(1b)								
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	Yes	Not applicable	Not applicable	Not applicable	§72(3)	Stk. 3. Told- og skatteforvaltningen kan tillade, at virksomheder, der leverer varer uden afgift til registrerede købere i andre EU-lande, angiver leverancer af varer efter stk. 1 og 2, for hvert kvartal, hvis 1) virksomheden ikke er omfattet af lovens regler for månedlig afgiftsperiode, og 2) virksomhedens leverancer af varer uden afgift til andre EU-lande ikke overstiger 800.000 kr. i det indeværende kvartal og i hvert af de forudgående fire kvartaler.	(3) The Danish Customs and Tax Authorities may permit enterprises that supply tax exempt goods to registered buyers in other EU member states to file their quarterly supply of goods according to (1) and (2), if 1) the enterprise is not affected by the rules on a monthly tax period, and 2. the enterprise's supply of tax exempt goods to other EU member states does not exceed DKK 800,000 in the current quarter and in each of the previous four quarters.

Article 263(1c)								
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	Yes	Not applicable	Not applicable	Not applicable	§72(5)	<p>Stk. 5. Told- og skatteforvaltningen kan tillade, at virksomheder, der leverer ydelser uden afgift til registrerede købere i andre EU-lande, hvor køberen er betalingspligtig for afgiften af ydelserne, idet leveringsstedet for ydelserne er bestemt efter lovens § 16, stk. 1, angiver virksomhedens leverancer af ydelser efter stk. 1 og 2, for hvert kvartal, hvis</p> <p>1) virksomheden ikke er omfattet af lovens regler for månedlig afgiftsperiode, og</p> <p>2) virksomheden angiver leverancer af varer på vilkår efter stk. 3, når virksomheden samtidig angiver leverancer af ydelser, og køberen er betalingspligtig for afgiften af ydelserne, idet leveringsstedet for ydelserne er bestemt efter lovens § 16, stk. 1, eller</p> <p>3) virksomheden kun angiver leverancer af ydelser, og køberen er betalingspligtig for afgiften af ydelserne, idet leveringsstedet for ydelserne er bestemt efter lovens § 16, stk. 1.</p>	<p>(5) The Danish Customs and Tax Authorities may permit companies that supply tax exempt goods to registered buyers in other EU member states where the buyer is liable to payment for the tax on the services as the place of supply for the services is determined according to section 16 (1) of the this law, to file the enterprise's supply of goods for each quarter according to (1) and (2), if</p> <p>1. the enterprise is not comprised by the rules on monthly tax period, and</p> <p>2. the enterprise files their supply of goods according to the conditions in (3) when at the same time, the enterprise files their supply of goods and the buyer is liable to payment for the tax on the services as the place of supply for the services is determined according to section 16 (1) of the this law, or</p> <p>3. the enterprise only files their supply of goods and the buyer is liable to payment for the tax on the services as the place of supply for the services is determined according to section 16 (1) of the this law.</p>
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	Yes	Not applicable	Not applicable	Not applicable	§72(5)(2)	<p>2) virksomheden angiver leverancer af varer på vilkår efter stk. 3, når virksomheden samtidig angiver leverancer af ydelser, og køberen er betalingspligtig for afgiften af ydelserne, idet leveringsstedet for ydelserne er bestemt efter lovens § 16, stk. 1, eller</p>	<p>2. the enterprise files their supply of goods according to the conditions in (3) when at the same time, the enterprise files their supply of goods and the buyer is liable to payment for the tax on the services as the place of supply for the services is determined according to section 16 (1) of the this law, or</p>
Article 263(2)								
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Not applicable	Not applicable	Not applicable	§73(2) and § 73(3)	<p>Stk. 2. Virksomheder skal elektronisk angive leverancer af varer eller ydelser til andre EU-lande efter § 72 til told- og skatteforvaltningen, jf. dog stk. 3.</p> <p>Stk. 3. Told- og skatteforvaltningen kan tillade, at virksomheder, der ikke råder over eget teknisk udstyr til elektronisk angivelse efter stk. 2, angiver leverancer af varer eller ydelser til andre EU-lande ved at benytte en blanket, udarbejdet af told- og skatteforvaltningen.«</p>	<p>(2) Companies must electronically file their supply of goods or services to other EU member states according to section 72 to the Danish Customs and Tax Authorities, however cf. (3).</p> <p>(3) The Danish Customs and Tax Authorities may permit companies that do not have the technical equipment for electronic filing at their disposal according to (2) to file their supply of goods or services by filing out a form drafted by the Danish Customs and Tax Authorities</p>

EU Member State: Estonia									
	QUESTIONS	Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation	
Article Directive 2006/112/EC		VAT Directive Text							
Article 263(1)									
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	VAT Act paragraph 28 section 2	Uhendusesise käibe aruanne esitatakse maksuhaldurile kalendrikuule järgneva kuu 20. kuupäevaks.	A report on intra-Community supply shall be submitted to the tax authority by the twentieth day of the month following the calendar month.	Not applicable	Not applicable	Not applicable	Not applicable
Article 263(1a)									
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Article 263(1b)									
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Article 263(1c)									
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Article 263(2)									
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay	Yes, it is allowed, however no reference in the VAT legislation.	No reference	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

EU Member State: Finland		Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
QUESTIONS								
Article Directive 2006/112/EC		VAT Directive Text						
Article 263(1)								
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Section 162e of the Finnish VAT Act	162 e §: Verovelvollisen on annettava kultakin kalenterikuukaudelta yhteenvetoilmoitus: 1) 72 b ja 72 c §:ssä tarkoitetuista yhteisömyynneistä; 2) sellaisista 65 §:ää vastaavan säännöksen mukaan verotettavien palvelujen myynneistä, joista palvelun ostava elinkeinonharjoittaja tai arvonlisäverovelvollisten rekisteriin merkitty oikeushenkilö, joka ei ole elinkeinonharjoittaja, on toisessa jäsenvaltiossa 9 §:n 1 momenttia vastaavan säännöksen mukaan velvollinen suorittamaan veron, lukuun ottamatta verotusvaltiossa verosta vapautettuja palvelujen myyntejä. Yhteenvetoilmoitus on annettava myös silloin, kun verovelvollisen tekemä tavaran yhteisöhankinta katsotaan 63 g §:n nojalla verotetun kuljetuksen päättymisvaltiossa. Ostajalle annettu yhteenvetoilmoituksessa ilmoitettua myyntiä koskeva vuosi- ja vaihtoalennus, osto- ja myyntihyvitys, ylijäämänpalautus, muu sellainen oikaisu tai muu myyntiä koskeva muutos ilmoitetaan yhteenvetoilmoituksessa siltä kalenterikuukaudelta, jolle se on hyvän kirjanpidotavan mukaan kirjanpidossa kirjattava. Ilmoitus tulee antaa viimeistään kalenterikuukautta seuraavan kuukauden 20 päivänä. Verohallinto antaa tarkemmat määräykset yhteenvetoilmoituksessa annettavista tiedoista ja tietojen antotavasta.	The person liable to tax shall submit a recapitulative statement for each calendar month concerning 1) the intra-Community sales referred to in Section 72 b and 72 c.; 2) sales of services referred to in Section 65, where the purchaser that is an entrepreneur or VAT registered legal person that is not an entrepreneur, is liable to pay tax based on an Section similar to paragraph 1 of Section 9, except the sales that are VAT exempt in the country of taxation. A recapitulative statement shall also be submitted when an intra-Community acquisition of goods made by the person liable to tax is considered to have been taxed in the State of arrival of the transport, by virtue of Section 63 g. Annual and turnover discounts, purchase and sales rebates, surplus refunds, other such adjustment entries, or other changes concerning the sales, which have been granted to the purchaser and which concern sales declared in a recapitulative statement for the calendar month, in respect of which they should be entered in the accounts in accordance with good accounting practice. The statement shall be submitted not later than the 20th day of the month following the calendar month in question. The National Board of Taxes issues more detailed provisions concerning the information to be provided in the recapitulative statement and the way of presenting the information.	Not applicable	Not applicable	Not applicable
Section 263(1a)								
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	No						
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	No						
Article 263(1b)								
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	No						
Article 263(1c)								
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	No						
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	No						
Article 263(2)								
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Section 163 of the Finnish VAT Act.	Edellä 162 e §:ssä tarkoitettu yhteenvetoilmoitus on annettava sähköisesti. Verohallinto voi pyynnöstä sallia yhteenvetoilmoituksen antamisen paperisena. Ilmoitus voidaan antaa siirtämällä tiedostot sähköisesti.	The recapitulative statement referred to in Section 162 e has to be filed electronically. On request the tax authorities can grant a right to file the recapitulative statement in paper format. The statement can be filed by transferring the files electronically.	Not applicable	Not applicable	Not applicable

EU Member State: France		Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
QUESTIONS								
Article Directive 2006/112/EC		VAT Directive Text						
Article 263(1)								
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Article 289 B of the French Tax Code	Tout assujéti identifié à la taxe sur la valeur ajoutée doit déposer, dans un délai et selon des modalités fixés par décret, un état récapitulatif des clients, avec leur numéro d'identification à la taxe sur la valeur ajoutée, auxquels il a livré des biens dans les conditions prévues au I de l'article 262 ter et un état récapitulatif des clients auxquels il a fourni des services pour lesquels le preneur est redevable de la taxe dans un autre Etat membre de la Communauté européenne en application de l'article 196 de la directive 2006/112/CE du Conseil, du 28 novembre 2006, relative au système commun de taxe sur la valeur ajoutée.	Every VAT registered taxable person is required to file, in a time limit and in accordance with rules laid down by decree, a recapitulative statement of the customers and their VAT registration number, to whom he has supplied goods satisfying conditions laid down by article 262 ter of the French Tax Code as well as a recapitulative statement of the customers to whom he has supplied services, for which the recipient is liable for the VAT payment in another Member State pursuant to article 196 of Directive 2006/112/EC dated 28 November 2006 on the common system of VAT.	Article 96 K of appendix 3 of the French tax code French Public notice 3 A-1-10 dated 4 January 2010, § 224	La déclaration mentionnée à l'article 289 C du code général des impôts est produite auprès de l'administration des douanes sur support papier ou par voie informatique, au plus tard le dixième jour ouvrable qui suit : a) Pour les livraisons, le mois au cours duquel la taxe est devenue exigible dans l'autre Etat membre conformément au 1 de l'article 69 de la directive 2006 / 112 / CE du Conseil du 28 novembre 2006 ; b) Pour les acquisitions intracommunautaires de biens, le mois au cours duquel la taxe est devenue exigible ; c) Pour les autres opérations portant sur des biens, le mois au cours duquel a eu lieu le mouvement de marchandises.	The statement mentioned in article 289 C of the French Tax Code is submitted to the Customs authorities under paper format or via electronic means, at the latest the 10th working days following: a) For EU deliveries, the month during which VAT became due in the other Member State in accordance with article 1 of Directive 2006/112/EC dated 28 November 2006 ; b) For intra EU acquisitions of goods, the month during which VAT became due; c) For other operations relating to goods, the month during which the transfer of the goods occurred. In principle, the statement has to be submitted, at the latest, the 10th working day of the month following the one during which VAT became due in the other Member State for the supplies of goods performed (...).
Article 263(1a)								
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	No						
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	No						
Article 263(1b)								
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	No						
Article 263(1c)								
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	No						
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	No						
Article 263(2)								
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes				Article 96 K of Appendix III of the French Tax Code Directive 2006/112/EC dated 28 November 2006 § 220	La déclaration mentionnée à l'article 289 C du code général des impôts est produite auprès de l'administration des douanes sur support papier ou par voie informatique, au plus tard le dixième jour ouvrable qui suit : a) Pour les livraisons, le mois au cours duquel la taxe est devenue exigible dans l'autre Etat membre conformément au 1 de l'article 69 de la directive 2006 / 112 / CE du Conseil du 28 novembre 2006 ; b) Pour les acquisitions intracommunautaires de biens, le mois au cours duquel la taxe est devenue exigible ; c) Pour les autres opérations portant sur des biens, le mois au cours duquel a eu lieu le mouvement de marchandises.	The statement mentioned in article 289 C of the French Tax Code is submitted to the Customs authorities under paper format or via electronic means, at the latest the 10th working days following: a) For EU deliveries, the month during which VAT became due in the other Member State in accordance with article 1 of Directive 2006/112/EC dated 28 November 2006 ; b) For intra EU acquisitions of goods, the month during which VAT became due; c) For other operations relating to goods, the month during which the transfer of the goods occurred. To comply with their obligations, the taxable persons are required to use the e-service DES, via the website of the Customs authorities.

EU Member State: Germany									
	QUESTIONS	Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation	
Article Directive 2006/112/EC		VAT Directive Text							
Article 263(1)									
	1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	sec. 18a par. 1 lit. 1 German VAT Law	Der Unternehmer im Sinne des § 2 hat bis zum 25. Tag nach Ablauf jedes Kalendermonats (Meldezeitraum), in dem er innergemeinschaftliche Warenlieferungen oder Lieferungen im Sinne des § 25b Absatz 2 ausgeführt hat, dem Bundeszentralamt für Steuern eine Meldung (Zusammenfassende Meldung) nach amtlich vorgeschriebenem Datensatz durch Datenfernübertragung nach Maßgabe der Steuerdatenübermittlungsverordnung zu übermitteln, in der er die Angaben nach Absatz 7 Satz 1 Nummer 1, 2 und 4 zu machen hat.	The taxable person according to art. 2 German VAT Law has to file a recapitulative statement at the latest every 25th of a following month (reporting period) where the taxable person reports his intra-Community supplies of goods or supplies of goods pursuant to sec. 25b par. 2 German VAT Law. The recapitulative statement has to be filed with the Federal Ministry of Finance by electronic submission according to the articles set out in the Law for electronic submission in tax affairs where the taxable person reports the transactions mentioned in par. 7 lit. 1 no. 1, 2 and 4.	No	Not applicable	Not applicable
Article 263(1a)									
	2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	Yes	sec. 18a par. 1 lit. 2-5 German VAT Law	Soweit die Summe der Bemessungsgrundlagen für innergemeinschaftliche Warenlieferungen und für Lieferungen im Sinne des § 25b Absatz 2 weder für das laufende Kalendervierteljahr noch für eines der vier vorangegangenen Kalendervierteljahre jeweils mehr als 50.000 Euro beträgt, kann die Zusammenfassende Meldung bis zum 25. Tag nach Ablauf des Kalendervierteljahres übermittelt werden.	In case the total of intra-Community supplies of goods and supplies of goods pursuant to art. 25b par. 2 German VAT Law did not exceed Euro 50,000 in the previous quarter and the 4 quarters before that previous quarter, the recapitulative statement can be filed until the 25th of the month following the quarter.	No	Not applicable	Not applicable
	2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	Yes	sec. 18a par. 1 lit. 2-5 German VAT Law	Übersteigt die Summe der Bemessungsgrundlage für innergemeinschaftliche Warenlieferungen und für Lieferungen im Sinne des § 25b Absatz 2 im Laufe eines Kalendervierteljahres 50.000 Euro, hat der Unternehmer bis zum 25. Tag nach Ablauf des Kalendermonats, in dem dieser Betrag überschritten wird, eine Zusammenfassende Meldung für diesen Kalendermonat und die bereits abgelaufenen Kalendermonate dieses Kalendervierteljahres zu übermitteln. Nimmt der Unternehmer die in Satz 2 enthaltene Regelung nicht in Anspruch, hat er dies gegenüber dem Bundeszentralamt für Steuern anzuzeigen.	Should the total of any intra-community supplies of goods or supplies of goods pursuant to art. 25b par. 2 German VAT Law be exceeded in a quarter, the taxable person must file the recapitulative statement for the current month and any month already passed by in this quarter until the 25th of the month following the current month. If the taxable person does not wish to follow the consequences set out in lit. 2, then the taxable person must officially inform the Federal Ministry of Finance about that.	No	Not applicable	Not applicable
Article 263(1b)									
	3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	Yes	sec. 18a par. 1 lit. 2-5 German VAT Law	Vom 1. Juli 2010 bis zum 31. Dezember 2011 gelten die Sätze 2 und 3 mit der Maßgabe, dass an die Stelle des Betrages von 50.000 Euro der Betrag von 100.000 Euro tritt.	From July 1, 2010 until December 31, 2011 the barrier described in lit. 2 and 3 shall be increased from Euro 50,000 to Euro 100,000.	No	Not applicable	Not applicable

Article 263(1c)									
	4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	Yes	sec. 18a par. 1 lit. 2-5 German VAT Law	Soweit die Summe der Bemessungsgrundlagen für innergemeinschaftliche Warenlieferungen und für Lieferungen im Sinne des § 25b Absatz 2 weder für das laufende Kalendervierteljahr noch für eines der vier vorangegangenen Kalendervierteljahre jeweils mehr als 50.000 Euro beträgt, kann die Zusammenfassende Meldung bis zum 25. Tag nach Ablauf des Kalendervierteljahres übermittelt werden.	In case the total of intra-Community supplies of goods and supplies of goods pursuant to art. 25b par. 2 German VAT Law did not exceed Euro 50,000 in the previous quarter and the 4 quarters before that previous quarter, the recapitulative statement can be filed until the 25th of the month following the quarter.	No	Not applicable	Not applicable
	4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	Yes	sec. 18a par. 2 and 3 German VAT Law	(2) Der Unternehmer im Sinne des § 2 hat bis zum 25. Tag nach Ablauf jedes Kalendervierteljahres (Meldezeitraum), in dem er im übrigen Gemeinschaftsgebiet steuerpflichtige sonstige Leistungen im Sinne des § 3a Absatz 2, für die der in einem anderen Mitgliedstaat ansässige Leistungsempfänger die Steuer dort schuldet, ausgeführt hat, dem Bundeszentralamt für Steuern eine Zusammenfassende Meldung nach amtlich vorgeschriebenem Datensatz durch Datenfernübertragung nach Maßgabe der Steuerdaten-Übermittlungsverordnung zu übermitteln, in der er die Angaben nach Absatz 7 Satz 1 Nummer 3 zu machen hat. Soweit der Unternehmer bereits nach Absatz 1 zur monatlichen Übermittlung einer Zusammenfassenden Meldung verpflichtet ist, hat er die Angaben im Sinne von Satz 1 in der Zusammenfassenden Meldung für den letzten Monat des Kalendervierteljahres zu machen. (3) Soweit der Unternehmer im Sinne des § 2 die Zusammenfassende Meldung entsprechend Absatz 1 bis zum 25. Tag nach Ablauf jedes Kalendermonats übermittelt, kann er die nach Absatz 2 vorgesehenen Angaben in die Meldung für den jeweiligen Meldezeitraum aufnehmen. Nimmt der Unternehmer die in Satz 1 enthaltene Regelung in Anspruch, hat er dies gegenüber dem Bundeszentralamt für Steuern anzuzeigen.	(2) The taxable person according to sec. 2 German VAT Law must file electronically a recapitulative statement by the 25th of the month following a quarter (reporting period) where he reports supplies of services subject to VAT in a Member State by a recipient being established in that Member State according to sec. 3a par. 2 German VAT Law. The electronic submission must be in line with the law for electronic submission in tax affairs and must contain the data described in par. 7 lit. 1 no. 3. As far as the taxable person is already obliged to file the recapitulative statement on a monthly basis according to par. 1, the taxable person must report the intra-Community supplies of services set out in lit. 1 in the recapitulative statement of the last month of a quarter. (3) As far as the taxable person pursuant to art. 2 German VAT Law is obliged to file the recapitulative statement according to par. 1 on a monthly basis, he may be able to report the supplies of services set out in par. 2 in this monthly recapitulative statement as well. In case the taxable person proceeds as described in lit. 1, he has to officially inform the Federal Ministry of Finance about that.	No	Not applicable	Not applicable
Article 263(2)									
	5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	sec. 18a par. 1 lit. 1 German VAT Law	... dem Bundeszentralamt für Steuern eine Meldung (Zusammenfassende Meldung) nach amtlich vorgeschriebenem Datensatz durch Datenfernübertragung nach Maßgabe der Steuerdatenübermittlungsverordnung zu übermitteln, in der er die Angaben nach Absatz 7 Satz 1 Nummer 1, 2 und 4 zu machen hat.	The recapitulative statement has to be filed with the Federal Ministry of Finance by electronic submission according to the articles set out in the Law for electronic submission in tax affairs where the taxable person reports the transactions mentioned in par. 7 lit. 1 no. 1, 2 and 4.	No	Not applicable	Not applicable

EU Member State: Greece		Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
QUESTIONS								
Article Directive 2006/112/EC		VAT Directive Text						
Article 263(1)								
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes				Article 2 paragraph 1 & 3 of Ministerial Circular (POL) 1127/25.9.2009	Ως ημερολογιακής περιόδου, για την υποβολή των ανακεφαλαιωτικών πινάκων, ορίζεται ο ημερολογιακός μήνας για πράξεις που πραγματοποιούνται από 1/1/2010. Ως καταληκτική ημερομηνία για την υποβολή των αρχικών και εμπρόθεσμων ανακεφαλαιωτικών πινάκων μέσω του ειδικού δικτύου (Taxisnet) ορίζεται η 26η μέρα του επομένου μήνα από τη λήξη της μηνιαίας περιόδου την οποία αφορά. Σε περίπτωση αργίας, η ανωτέρω καταληκτική ημερομηνία μεταφέρεται την επομένη εργάσιμη ημέρα.	Calendar period for the submission of the recapitulative statements is set to be the calendar month for transactions incurred after 1/1/2010. The final date for the filing of the initial duly filed recapitulative statements through the electronic portal TAXISnet, is the 26th day of the month following the month to which it relates. If this is a non-working day the deadline is extended to the next available working day.
Article 263(1a)								
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	No	Not applicable	Not applicable	Not applicable			
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	No	Not applicable	Not applicable	Not applicable			
Article 263(1b)								
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	No	Not applicable	Not applicable	Not applicable			
Article 263(1c)								
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	No	Not applicable	Not applicable	Not applicable			
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	No	Not applicable	Not applicable	Not applicable			
Article 263(2)								
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes				Article 2 paragraph 2 of Ministerial Circular (POL) 1127/25.9.2009	Η υποβολή των αρχικών και εμπρόθεσμων ανακεφαλαιωτικών πινάκων, πραγματοποιείται υποχρεωτικά αποκλειστικά και μόνο με τη χρήση ηλεκτρονικής μεθόδου επικοινωνίας μέσω του ειδικού δικτύου (Taxisnet) για κάθε ημερολογιακή περίοδο. Η υποβολή των διορθωτικών ή εκπρόθεσμων ανακεφαλαιωτικών πινάκων πραγματοποιείται υποχρεωτικά αποκλειστικά και μόνο σε έντυπη μορφή στην αρμόδια Δ.Ο.Υ.	The submission of the initial duly filed Recapitulative Statements are obligatorily and exclusively made only through the electronic portal Taxisnet for every calendar period. The submission of the amended or late Recapitulative Statements should mandatorily be made only in paper form at the relative tax authority.

EU Member State: Hungary		Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
Article Directive 2006/112/EC	VAT Directive Text	QUESTIONS						
Article 263(1)	1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Schedule No. 8 to Act XCII of 2003 - Recapitulative statements - 1. B)	"Az összesítő nyilatkozatot a havi általános forgalmi adó bevallásra kötelezett adóalany havonta, a tárgyhónapot követő hónap 20. napjáig, a negyedéves általános forgalmi adó bevallásra kötelezett adóalany negyedévente, a tárgynegyedévet követő hónap 20. napjáig nyújtja be az állami adóhatósághoz."	"The taxable person who is required to file a value added tax return on a monthly basis shall submit the recapitulative statement to the state tax authority each month, by the 20th day of the month following the month to which it pertains, or if required to file quarterly, by the 20th day of the month following the quarter."		
Article 263(1a)	2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	Yes	Schedule No. 8 to Act XCII of 2003 - Recapitulative statements - 1. C)	"A rá irányadó általános forgalmi adó bevallási gyakoriságtól függetlenül, az adóalanyok a negyedéves gyakoriságú összesítő nyilatkozatra kell áttérnie, ha az általános forgalmi adóról szóló törvény 89. §-ának (1) és (4) bekezdésében meghatározott termékértékesítés, valamint a 91. §-ának (2) bekezdése szerinti termékértékesítésnek megfelelő termékértékesítés tárgynegyedévre vonatkozó, általános forgalmi adó nélkül számított összesített ellenértéke meghaladja a 100 000 eurónak megfelelő pénzüsszeget. Ebben az esetben az áttéréssel érintett időszakra vonatkozó összesítő nyilatkozatot a tárgynegyedév első napjától az értékhatar meghaladásának hónapja utolsó napjáig tartó időszakról, ezen időszakot követő hónap 20. napjáig kell benyújtani. Az e pontban euróban meghatározott összeg forintba való átváltására az általános forgalmi adóról szóló törvény átváltási árfolyamról szóló 256. §-át kell alkalmazni."	"Irrespective of the frequency of the filing requirement applicable, the taxable person required to file the recapitulative statement quarterly shall switch to filing monthly, if the total value of the goods supplied under Subsections (1) and (4) of Section 89 of the Act on Value Added Tax, and the goods supplied within the framework of intra-Community transactions according to Subsection (2) of Section 91 exceed, exclusive of value added tax, the sum equivalent to 100,000 euro. In this case, the recapitulative statement for the period when the transition took place shall cover the period beginning on the first day of the quarter and shall end on the last day of the quarter when the amount limit was surpassed, and shall be filed by the 20th day of the following month. The euro sum referred to in this Point shall be translated to forint using the conversion rate specified in Section 256 of the Act on Value Added Tax."		
	2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	Yes	Schedule No. 8 to Act XCII of 2003 - Recapitulative statements - 1. D)	"Ha a C) pont szerinti áttérést követő négy naptári negyedévben az adózó nem haladja meg az ott meghatározott értékhatar, és a negyedik naptári negyedévet követő adómegállapítási időszakra nem havi általános forgalmi adó bevallásra kötelezett, a negyedik naptári negyedévet követő adómegállapítási időszakra negyedéves gyakoriságú összesítő nyilatkozatot nyújt be."	"If during a period of four calendar quarters following the time of transition under Point C) the taxpayer does not exceed the amount limit defined therein, and if not required to file a value added tax return on a monthly basis in respect of the tax period following the fourth calendar quarter, he shall be required to submit quarterly recapitulative statement for tax period following the fourth calendar quarter."		
Article 263(1b)	3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	Yes	Schedule No. 8 to Act XCII of 2003 - Recapitulative statements - 1. D)	"Ha a C) pont szerinti áttérést követő négy naptári negyedévben az adózó nem haladja meg az ott meghatározott értékhatar, és a negyedik naptári negyedévet követő adómegállapítási időszakra nem havi általános forgalmi adó bevallásra kötelezett, a negyedik naptári negyedévet követő adómegállapítási időszakra negyedéves gyakoriságú összesítő nyilatkozatot nyújt be."	"If during a period of four calendar quarters following the time of transition under Point C) the taxpayer does not exceed the amount limit defined therein, and if not required to file a value added tax return on a monthly basis in respect of the tax period following the fourth calendar quarter, he shall be required to submit quarterly recapitulative statement for tax period following the fourth calendar quarter."		

Article 263(1c)								
	4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	Yes	Schedule No. 8 to Act XCII of 2003 - Recapitulative statements - 1. B)	"Az összesítő nyilatkozatot a havi általános forgalmi adó bevallásra kötelezett adóalany havonta, a tárgyhónapot követő hónap 20. napjáig, a negyedéves általános forgalmi adó bevallásra kötelezett adóalany negyedévente, a tárgynegyedévet követő hónap 20. napjáig nyújtja be az állami adóhatósághoz."	"The taxable person who is required to file a value added tax return on a monthly basis shall submit the recapitulative statement to the state tax authority each month, by the 20th day of the month following the month to which it pertains, or if required to file quarterly, by the 20th day of the month following the quarter."		
	4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	Yes	Schedule No. 8 to Act XCII of 2003 - Recapitulative statements - 1. B)	"Az összesítő nyilatkozatot a havi általános forgalmi adó bevallásra kötelezett adóalany havonta, a tárgyhónapot követő hónap 20. napjáig, a negyedéves általános forgalmi adó bevallásra kötelezett adóalany negyedévente, a tárgynegyedévet követő hónap 20. napjáig nyújtja be az állami adóhatósághoz."	"The taxable person who is required to file a value added tax return on a monthly basis shall submit the recapitulative statement to the state tax authority each month, by the 20th day of the month following the month to which it pertains, or if required to file quarterly, by the 20th day of the month following the quarter."		
Article 263(2)								
	5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Schedule No. 8 to Act XCII of 2003 - Recapitulative statements - 4. C)	"Az összesítő nyilatkozatot az adózó az állami adóhatóság által rendszeresített elektronikus úriapon, elektronikus úton terjeszti elő az állami adóhatósághoz."	C) The taxpayer shall submit the recapitulative statement to the state tax authority by way of electronic means, using the standard electronic form prescribed by the state tax authority.		

EU Member State:		Ireland					
	QUESTIONS	Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
Article Directive 2006/112/EC		VAT Directive Text					
Article 263(1)							
	1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Section 82(2) VAT Consolidated Act 2010	An accountable person shall, not later than the deadline fixed by this section, lodge with the Revenue Commissioners a statement - (a) of the person's intra-Community supplies of goods, (b) prepared in accordance with, and containing such particulars as may be specified in, regulations (if any).	Regulation 26(2)(a) VAT Regulations 2010	Subject to paragraph (3), an accountable person who is required in accordance with section 82 or 83 of the Act to furnish a statement of intra-Community supplies of goods or intra-Community supplies of services shall complete to the satisfaction of the Commissioners such forms as are provided for that purpose by the Commissioners
Article 263(1a)							
	2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	Yes	Section 82(5)(a) VAT Consolidated Act 2010	Subject to paragraph (b), if, when subsection (4) does not apply, the total value of an accountable person's intra Community supplies of goods for a period of a calendar quarter, or any of the previous 4 calendar quarters, does not exceed the prescribed threshold, the person may lodge a statement setting out details of those supplies not later than the 23rd day of the month immediately following the calendar quarter during which the supplies were made.		
	2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	Yes	Section 82(5)(b) VAT Consolidated Act 2010	Where the value of the supplies referred to in paragraph (a) exceeds the prescribed threshold in any month, the deadline for lodging a statement in respect of those supplies is as provided by subsection (3)		
Article 263(1b)							
	3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	Yes	Section 82(1)(a) VAT Consolidation Act 2010	"prescribed threshold" means- (a) subject to paragraph (b) €100,000		
Article 263(1c)							
	4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	Yes	Section 83(3)	In the case of intra-Community supplies of services made during a calendar quarter, the deadline referred to in subsection (2) is the 23rd day of the month immediately following the end of that quarter, except where the accountable person elects to lodge statements monthly as provided by subsection (4)		
	4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	No				
Article 263(2)							
	5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes			Regulation 26(5)c VAT Regulations 2010	Where an accountable person has been authorised in accordance with paragraph (3) to furnish a statement or correction statement by electronic means or through magnetic media, any such statement has the same effect as if it were a signed statement has the same effect as if it were a signed statement or correction statement as the case may be.

EU Member State: Italy		Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
QUESTIONS								
VAT Directive Text								
Article Directive 2006/112/EC								
Article 263(1)								
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	art. 50 (6) Law Decree n. 331/1993	"Articolo 50 - Obblighi connessi agli scambi intracomunitari. (...) 6. I contribuenti presentano in via telematica all'Agenzia delle dogane gli elenchi riepilogativi delle cessioni e degli acquisti intracomunitari, nonché delle prestazioni di servizi diverse da quelle di cui agli articoli 7-quater e 7-quinquies del decreto del Presidente della Repubblica 26 ottobre 1972, n. 633, rese nei confronti di soggetti passivi stabiliti in un altro Stato membro della Comunità e quelle da questi ultimi ricevute. I soggetti di cui all'articolo 7-ter, comma 2, lettere b) e c), del decreto del Presidente della Repubblica n. 633 del 1972, presentano l'elenco riepilogativo degli acquisti intracomunitari di beni e delle prestazioni di servizi di cui al comma 1 dello stesso articolo 7-ter, ricevute da soggetti passivi stabiliti in un altro Stato membro della Comunità. Gli elenchi riepilogativi delle prestazioni di servizi di cui al primo ed al secondo periodo non comprendono le operazioni per le quali non è dovuta l'imposta nello Stato membro in cui è stabilito il destinatario."	"Art. 50 Obligations associated to intra-Community transactions (...) 6. Tax payers submit electronically to the Customs Office the recapitulative list of intra-community sales and acquisitions, as well as the provision of services different from those referred to in Articles 7-quater and 7-quinquies of Presidential Decree No 633 of 26 October 1972, carried out in favour of taxable persons established in another Member State of the Community and those received from the latter. The persons referred to in Article 7-ter, paragraph 2, letters b) and c), of Presidential Decree No 633 of 26 October 1972, submit the recapitulative list of intra-Community acquisitions and provision of services referred to in paragraph 1 of the same Article 7-ter, received by taxable persons established in another Member State of the Community. The list of the provision of services referred to in the first and second sentences do not include transactions for which no VAT is due in the Member State in which the recipient is established."	art. 2,(1) (b) Ministry of Finance Decree 22 February 2010	"ART 2. Periodicità degli elenchi. 1. Ciascun elenco riepilogativo di cui all'art. 1, comma 1, è presentato con riferimento: (...) b) a periodi mensili, per i soggetti che non si trovano nelle condizioni richieste dalla lettera a)."	"Art 2. Recapitulative statement frequency. 1. Each of the recapitulative statements mentioned on art. 1, 1st paragraph, shall be drawn up : (b) monthly, for the persons there are not in line to the conditions of letter (a) (i.e., quarterly basis - personal note)"
Article 263(1a)								
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	Yes	art. 50 (6) Law Decree n. 331/1993	"Articolo 50 - Obblighi connessi agli scambi intracomunitari. (...) 6. I contribuenti presentano in via telematica all'Agenzia delle dogane gli elenchi riepilogativi delle cessioni e degli acquisti intracomunitari, nonché delle prestazioni di servizi diverse da quelle di cui agli articoli 7-quater e 7-quinquies del decreto del Presidente della Repubblica 26 ottobre 1972, n. 633, rese nei confronti di soggetti passivi stabiliti in un altro Stato membro della Comunità e quelle da questi ultimi ricevute. I soggetti di cui all'articolo 7-ter, comma 2, lettere b) e c), del decreto del Presidente della Repubblica n. 633 del 1972, presentano l'elenco riepilogativo degli acquisti intracomunitari di beni e delle prestazioni di servizi di cui al comma 1 dello stesso articolo 7-ter, ricevute da soggetti passivi stabiliti in un altro Stato membro della Comunità. Gli elenchi riepilogativi delle prestazioni di servizi di cui al primo ed al secondo periodo non comprendono le operazioni per le quali non è dovuta l'imposta nello Stato membro in cui è stabilito il destinatario."	"Art. 50 Obligations associated to intra-Community transactions (...) 6. Tax payers submit electronically to the Customs Office the recapitulative list of intra-community sales and acquisitions, as well as the provision of services different from those referred to in Articles 7-quater and 7-quinquies of Presidential Decree No 633 of 26 October 1972, carried out in favour of taxable persons established in another Member State of the Community and those received from the latter. The persons referred to in Article 7-ter, paragraph 2, letters b) and c), of Presidential Decree No 633 of 26 October 1972, submit the recapitulative list of intra-Community acquisitions and provision of services referred to in paragraph 1 of the same Article 7-ter, received by taxable persons established in another Member State of the Community. The list of the provision of services referred to in the first and second sentences do not include transactions for which no VAT is due in the Member State in which the recipient is established."	art. 2,(1) (a) Decree 22 February 2010	"ART 2. Periodicità degli elenchi. 1. Ciascun elenco riepilogativo di cui all'art. 1, comma 1, è presentato con riferimento: a) a periodi trimestrali, per i soggetti che hanno realizzato, nei quattro trimestri precedenti e per ciascuna categoria di operazioni, un ammontare totale trimestrale non superiore a 50.000 euro;"	"Art 2. Recapitulative statement frequency. 1. Each of the recapitulative statements mentioned on art. 1, 1st paragraph, shall be drawn up: (a) on a quarterly basis, for persons which in the previous 4 quarters does not exceed the sum of EUR 50.000 for each of the type of transactions subject to the recapitulative statements."
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	Yes	art. 50 (6) Law Decree n. 331/1993	"Articolo 50 - Obblighi connessi agli scambi intracomunitari. (...) 6. I contribuenti presentano in via telematica all'Agenzia delle dogane gli elenchi riepilogativi delle cessioni e degli acquisti intracomunitari, nonché delle prestazioni di servizi diverse da quelle di cui agli articoli 7-quater e 7-quinquies del decreto del Presidente della Repubblica 26 ottobre 1972, n. 633, rese nei confronti di soggetti passivi stabiliti in un altro Stato membro della Comunità e quelle da questi ultimi ricevute. I soggetti di cui all'articolo 7-ter, comma 2, lettere b) e c), del decreto del Presidente della Repubblica n. 633 del 1972, presentano l'elenco riepilogativo degli acquisti intracomunitari di beni e delle prestazioni di servizi di cui al comma 1 dello stesso articolo 7-ter, ricevute da soggetti passivi stabiliti in un altro Stato membro della Comunità. Gli elenchi riepilogativi delle prestazioni di servizi di cui al primo ed al secondo periodo non comprendono le operazioni per le quali non è dovuta l'imposta nello Stato membro in cui è stabilito il destinatario."	"Art. 50 Obligations associated to intra-Community transactions (...) 6. Tax payers submit electronically to the Customs Office the recapitulative list of intra-community sales and acquisitions, as well as the provision of services different from those referred to in Articles 7-quater and 7-quinquies of Presidential Decree No 633 of 26 October 1972, carried out in favour of taxable persons established in another Member State of the Community and those received from the latter. The persons referred to in Article 7-ter, paragraph 2, letters b) and c), of Presidential Decree No 633 of 26 October 1972, submit the recapitulative list of intra-Community acquisitions and provision of services referred to in paragraph 1 of the same Article 7-ter, received by taxable persons established in another Member State of the Community. The list of the provision of services referred to in the first and second sentences do not include transactions for which no VAT is due in the Member State in which the recipient is established."	art. 2,(4) Decree 22 February 2010	"ART 2. Periodicità degli elenchi. 4. I soggetti che presentano un elenco riepilogativo con periodicità trimestrale e che, nel corso di un trimestre, superano la soglia indicata al comma 1, lettera a), presentano l'elenco riepilogativo con periodicità mensile a partire dal mese successivo in cui tale soglia è superata. In tal caso sono presentati gli elenchi riepilogativi, appositamente contrassegnati, per i periodi mensili già trascorsi."	"Art 2. Recapitulative statement periodicity. 4. If a person filing the recapitulative statements on a quarterly basis exceeds the sum mentioned on article 2(1)(a) above, shall submit it on a monthly basis as from the month following the one the threshold was passed. In this case, a recapitulative statement shall be drawn up for the month(s) duly identified which has (have) elapsed since the beginning of the quarter."
Article 263(1b)								
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	No						
Article 263(1c)								
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	Yes	art. 50 (6) Law Decree n. 331/1993	"Articolo 50 - Obblighi connessi agli scambi intracomunitari. (...) 6. I contribuenti presentano in via telematica all'Agenzia delle dogane gli elenchi riepilogativi delle cessioni e degli acquisti intracomunitari, nonché delle prestazioni di servizi diverse da quelle di cui agli articoli 7-quater e 7-quinquies del decreto del Presidente della Repubblica 26 ottobre 1972, n. 633, rese nei confronti di soggetti passivi stabiliti in un altro Stato membro della Comunità e quelle da questi ultimi ricevute. I soggetti di cui all'articolo 7-ter, comma 2, lettere b) e c), del decreto del Presidente della Repubblica n. 633 del 1972, presentano l'elenco riepilogativo degli acquisti intracomunitari di beni e delle prestazioni di servizi di cui al comma 1 dello stesso articolo 7-ter, ricevute da soggetti passivi stabiliti in un altro Stato membro della Comunità. Gli elenchi riepilogativi delle prestazioni di servizi di cui al primo ed al secondo periodo non comprendono le operazioni per le quali non è dovuta l'imposta nello Stato membro in cui è stabilito il destinatario."	"Art. 50 Obligations associated to intra-Community transactions (...) 6. Tax payers submit electronically to the Customs Office the recapitulative list of intra-community sales and acquisitions, as well as the provision of services different from those referred to in Articles 7-quater and 7-quinquies of Presidential Decree No 633 of 26 October 1972, carried out in favour of taxable persons established in another Member State of the Community and those received from the latter. The persons referred to in Article 7-ter, paragraph 2, letters b) and c), of Presidential Decree No 633 of 26 October 1972, submit the recapitulative list of intra-Community acquisitions and provision of services referred to in paragraph 1 of the same Article 7-ter, received by taxable persons established in another Member State of the Community. The list of the provision of services referred to in the first and second sentences do not include transactions for which no VAT is due in the Member State in which the recipient is established."	art. 2,(1) (a) Decree 22 February 2010	"ART 2. Periodicità degli elenchi. 1. Ciascun elenco riepilogativo di cui all'art. 1, comma 1, è presentato con riferimento: a) a periodi trimestrali, per i soggetti che hanno realizzato, nei quattro trimestri precedenti e per ciascuna categoria di operazioni, un ammontare totale trimestrale non superiore a 50.000 euro;"	"Art 2. Recapitulative statement frequency. 1. Each of the recapitulative statements mentioned on art. 1, 1st paragraph, shall be drawn up: (a) on a quarterly basis, for persons which in the previous 4 quarters does not exceed the sum of EUR 50.000 for each of the type of transactions subject to the recapitulative statements."
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	Yes	art. 50 (6-bis) Law Decree n. 331/1993	"6-bis. Con decreto del Ministro dell'economia e delle finanze, da emanarsi entro novanta giorni dall'entrata in vigore della presente disposizione, sono stabiliti le modalità ed i termini per la presentazione degli elenchi di cui al comma 6, tenendo conto delle richieste formulate dall'Istituto nazionale di statistica."	"6-bis. With Decree of the Minister of Economics and Finance, to be issued within ninety days from entry into force of this provision, there will be established the methods and time limits for presentation of the lists referred to in paragraph 6, taking into account the requests made by the National Institute of Statistics."	art. 3(1) Decree 22 February 2010	"ART 3. 1. Gli elenchi riepilogativi sono presentati all'Agenzia delle dogane per via telematica entro il giorno 25 del mese successivo al periodo di riferimento."	"Art 3. 1. The recapitulative statements shall be filed electronically within the 25th day of the month following the concerned period."


<i>EU Member State:</i> Italy								
	QUESTIONS	Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
Article Directive 2006/112/EC	VAT Directive Text							
Article 263(2)								
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	art. 50 (6-bis) Law Decree n. 331/1993	"6-bis. Con decreto del Ministro dell'economia e delle finanze, da emanarsi entro novanta giorni dall'entrata in vigore della presente disposizione, sono stabiliti le modalita' ed i termini per la presentazione degli elenchi di cui al comma 6, tenendo conto delle richieste formulate dall'Istituto nazionale di statistica."	"6-bis. With Decree of the Minister of Economics and Finance, to be issued within ninety days from entry into force of this provision, there will be established the methods and time limits for presentation of the lists referred to in paragraph 6, taking into account the requests made by the National Institute of Statistics."	art. 3(1) Decree 22 February 2010	"ART 3. 1. Gli elenchi riepilogativi sono presentati all'Agenzia delle dogane per via telematica entro il giorno 25 del mese successivo al periodo di riferimento."	"Art 3. 1. The recapitulative statements shall be filled electronically within the 25th day of the month following the related period."

EU Member State: Latvia		Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
QUESTIONS								
Article Directive 2006/112/EC		VAT Directive Text						
Article 263(1)								
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Latvian VAT Act 11(4), 11(5), 11(11)	11.(4) Nodokļa deklarācija sastāv no deklarācijas par taksācijas periodu un deklarācijas pielikumiem. 11.(5) Nodokļa deklarācijai ir šādi pielikumi: 1) pārskats par priekšnodokļa un nodokļa summām, kas iekļautas nodokļa deklarācijā par taksācijas periodu; 2) pārskats par preču piegādēm un sniegtajiem pakalpojumiem Eiropas Savienības teritorijā; 3) labojumu pārskats par preču piegādēm un sniegtajiem pakalpojumiem Eiropas Savienības teritorijā; 4) pārskats par piegādāto preču vērtību sadalījumā pa brīvostām un speciālajām ekonomiskajām zonām; 5) deklarācija par taksācijas gadu; 6) pielikums par kokmateriālu piegādēm un pakalpojumiem darījumos ar kokmateriāliem. 11.(11) Apliekamā persona, kura veic preču piegādi Eiropas Savienības teritorijā vai citu dalībvalstu apliekamām personām citā dalībvalstī sniedz ar nodokli apliekamus pakalpojumus, kuru sniegšanas vietu nosaka saskaņā ar šā likuma 4.1 panta ceturto daļu, iesniedz Valsts ieņēmumu dienestam nodokļa deklarāciju par katru kalendāro mēnesi šā panta pirmajā vai otrajā daļā noteiktajā termiņā.	11.(4) A tax declaration shall consist of the declaration for the taxation period and annexes to the declaration. 11.(5) A tax declaration shall have the following annexes: 1) a report on the amounts of the input tax and tax, which have been included in the declaration for the taxation period; 2) a report on the supply of goods and the services supplied in the territory of the European Union; 3) a revision report on the supply of goods and the services supplied in the territory of the European Union; 4) a report on the value of the goods supplied in division by free ports and special economic zones; 5) a declaration for the taxation year; and 6) an annex regarding the supply of timber and services in transactions involving timber. 11.(11) A taxable person who supplies goods in the territory of the European Union or supplies taxable persons from other Member States with the taxable services, the place of supply of which is determined in accordance with Section 4.1, Paragraph four of this Law, in another Member State shall submit a tax declaration to the State Revenue Service regarding each calendar month until the deadline specified in Paragraph one or two of this Section.	N/A	N/A	N/A
Article 263(1a)								
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	No	Not applicable	Not applicable	Not applicable	N/A	N/A	N/A
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	No	Not applicable	Not applicable	Not applicable	N/A	N/A	N/A
Article 263(1b)								
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	No				N/A	N/A	N/A
Article 263(1c)								
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	No	Not applicable	Not applicable	Not applicable	N/A	N/A	N/A
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	No	Not applicable	Not applicable	Not applicable	N/A	N/A	N/A
Article 263(2)								
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Not applicable	Not applicable	Not applicable	N/A	N/A	N/A

EU Member State: Lithuania		Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
QUESTIONS								
Article Directive 2006/112/EC		VAT Directive Text						
Article 263(1)								
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Article 88-1, Part 1 of the VAT Law	1. PVM mokėtojai, tiekiantys į kitą valstybę narę prekes ir (arba) teikiantys paslaugas, kurių teikimo vieta remiantis kriterijais, nustatančiais paslaugų teikimo vietą, yra kita valstybė narė (pagal nuostatas, iš esmės tolygias šio Įstatymo 13 straipsnio 2 dalies 1 punkto nuostatomis), pasibaigus kalendoriniam mėnesiui iki kito kalendorinio mėnesio 25 dienos privalo pateikti vietos mokesčio administratoriui, kurio veiklos teritorijoje jie registruoti mokesčių mokėtojais, prekių tiekimo ir (arba) paslaugų teikimo į kitas valstybes nares atskaitas. Šiose atskaitose pateikiama informacija apie kitų valstybių narių PVM mokėtojus, kuriems buvo pateiktos prekės taikant šio Įstatymo 49 straipsnio 1 ir 4 dalių nuostatas, PVM mokėtojus, kuriems kitoje valstybėje narėje buvo pateiktos iš kitos valstybės narės įsigytos prekės taikant šio Įstatymo 12-2 straipsnio 3 dalies nuostatas, ir PVM mokėtojus, kuriems kitos valstybės narės teritorijoje buvo suteiktos šio Įstatymo 13 straipsnio 2 dalies 1 punkte nurodytos paslaugos (išskyrus paslaugas, kurios toje kitoje valstybėje narėje yra neapmokestinamos PVM arba apmokestinamos taikant 0 procentų PVM tarifą), už kurias šie PVM mokėtojai privalo apskaičiuoti ir sumokėti PVM kitoje valstybėje narėje pagal nuostatas, iš esmės tolygias šio Įstatymo 95 straipsnio 2 dalies nuostatomis. Atitinkamo kalendorinio mėnesio ataskaitoje taip pat pateikiama informacija apie ankstesniais ataskaitiniais laikotarpiais įvykusio šioje dalyje nurodytų prekių tiekimo ir (arba) paslaugų teikimo apmokestinamosios vertės patikslinimus dėl šio Įstatymo 15 straipsnio 19 dalyje nurodytų aplinkybių, atitiktus per tą kalendorinį mėnesį.	VAT payers who supply goods and/or services to other EU member states have to submit monthly recapitulative statements. Recapitulative statements must be submitted by the 25th day of the next calendar month to the local tax inspectorate where the VAT payer is registered.	Part 8 of Order VA-34 of the State Tax Inspectorate dated 12 March 2004	Ataskaita yra mėnesinė <...>.	Recapitulative statement is monthly.
Article 263(1a)								
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Article 263(1b)								
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Article 263(1c)								
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Article 263(2)								
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Article 88-2 of the VAT Law	Šiame Įstatyme numatytos PVM deklaracijos bei prekių tiekimo ir (arba) paslaugų teikimo į kitas valstybes nares atskaitos gali būti teikiamos ir elektroninėmis priemonėmis laikantis centrinio mokesčio administratoriaus nustatytų reikalavimų.	VAT returns and recapitulative statements may be submitted by electronic means.	Part 12 of Order VA-34 of the State Tax Inspectorate dated 12 March 2004	Ataskaita AVMI gali būti pateikta tokiais būdais: 12.1. betarpiškai įteikta AVMI darbuotojui; 12.2. įmesta į AVMI patalpose specialiai tam skirtą dėžę; 12.3. atsiųsta paštu; 12.4. pateikta elektroniniu būdu Valstybinės mokesčių inspekcijos prie Lietuvos Respublikos finansų ministerijos nustatyta tvarka.	Ways for submitting recapitulative statements to the local tax authorities: 1. delivered to a tax inspector; 2. left in a special box in the premises of the local tax inspectorate; 3. sent by mail; 4. submitted by electronic means.

EU Member State: Luxembourg		Provision / option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
QUESTIONS	VAT Directive Text							
Article Directive 2006/112/EC	Article 263(1)							
	1 The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Article 63 §2 a)	Article 63 §2 a) En exécution des dispositions de l'article 61, paragraphe 1er, point 6° et paragraphe 2, point 6°, l'assujetti doit déposer l'état récapitulatif des personnes identifiées à la taxe sur la valeur ajoutée auxquelles il a effectué des livraisons de biens telles que visées à l'article 61 paragraphe 1er, point 6° sous a) et b), ainsi que l'état récapitulatif des preneurs identifiés à la taxe sur la valeur ajoutée auxquels il a fourni des prestations de services telles que visées à l'article 61, paragraphe 1er, point 6° sous c) et paragraphe 2, point 6°. Cet état doit être déposé avant le quinzième jour du mois par les assujettis soumettant l'état sur support papier et avant le vingt-cinquième jour du mois par les assujettis soumettant l'état par transfert électronique de fichier.	Section 63(2)(a) As required by section 61, subsections 1(6°) and 2(6°), taxpayers must lodge a recapitulative statement of persons registered for value-added tax to which they have supplied goods falling under section 61(1)(6°)(a) and (b) and a recapitulative statement of clients registered for value-added tax to which they have provided services falling under section 61, subsections 1(6°)(c) and 2(6°). Statements must be lodged before the fifteenth day of the month where lodged in paper form or before the twenty-fifth day of the month where lodged by electronic file transfer.	Article 2 of Règlement Grand-Ducal du 1er décembre 2009	Art. 2. L'état récapitulatif visé à l'article 1er est établi pour chaque mois civil. Il doit être déposé avant le quinzième jour de chaque mois.	Section 2. Recapitulative statements as referred to in section 1 shall be prepared for each calendar month. They shall be lodged before the fifteenth day of each month.
Article 263(1a)	2a However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	Yes	Article 63 §2 c)	Article 63 §2 c) Un règlement grand-ducal déterminera la forme de ces états récapitulatifs et les indications qui doivent y figurer ainsi que les modalités de transmission de cet état. Ce règlement pourra autoriser, sous certaines conditions et selon des critères à établir, certains assujettis - à déposer ces états trimestriels. Le dépôt de l'état trimestriel doit se faire avant le quinzième jour de chaque trimestre civil et porter sur les personnes identifiées à la taxe sur la valeur ajoutée auxquelles des livraisons de biens telles que visées à l'article 61 paragraphe 1, point 6° sous a) et b) ont été effectuées, et les preneurs identifiés à la taxe sur la valeur ajoutée auxquels des prestations de services telles que visées à l'article 61, paragraphe 1, point 6° sous c) et paragraphe 2, point 6° ont été fournies, livraisons et prestations pour lesquelles la taxe est devenue exigible au cours du trimestre civil précédent sur le territoire de l'Etat membre sur lequel ces opérations sont réputées avoir eu lieu ;	Section 63(2)(c) The form of said recapitulative statements shall be set down by grand-ducal order as shall the particulars to be set down therein together with the procedures for lodging the statements. Said order may, subject to certain conditions and according to such criteria as shall be decided, authorise certain taxpayers - to file said statements quarterly. Quarterly summary statements shall be lodged before the fifteenth day of each calendar quarter and contain details of the persons registered for value-added tax to which goods falling under section 61(1)(6°)(a) and (b) have been supplied and of the clients registered for value-added tax to which services falling under section 61, subsections 1(6°)(c) and 2(6°), have been provided and for which supplies and services the tax has fallen due during the course of the immediately preceding calendar quarter within the boundaries of the member state on which said operations are deemed to have taken place;	Article 3 §1 of Règlement Grand-Ducal du 1er décembre 2009	Art. 3. (1) Par dérogation à l'article 2, l'assujetti est autorisé à déposer avant le quinzième jour de chaque trimestre civil l'état récapitulatif visé à l'article 1er, point 1°, à condition que le montant total trimestriel, hors TVA, des livraisons de biens y visées pour lesquelles la taxe est devenue exigible au cours du trimestre précédent n'ait pas dépassé ni au titre du trimestre concerné, ni au titre d'aucun des quatre trimestres précédents, la somme de 100.000 euros.	Section 3. (1) By way of exception to section 2, taxpayers may lodge the recapitulative statement referred to section 1(1°) before the fifteenth day of each calendar quarter provided that the total quarterly amount excluding VAT of the supplies of goods falling to be considered thereunder and for which the tax fell due during the course of the immediately preceding quarter did not exceed the sum of 100,000 euros as regards either the quarter in question or any of the four previous quarters.
	2b The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	Yes				Article 3 §2 of Règlement Grand-Ducal du 1er décembre 2009	Art. 3. (2) La faculté prévue au paragraphe 1 cesse d'être applicable dès la fin du mois au cours duquel le montant total, hors TVA, des livraisons de biens visées au paragraphe 1 dépasse, pour le trimestre en cours, le montant de 100.000 euros. Dans ce cas, un état récapitulatif doit être établi pour le ou les mois écoulé(s) depuis le début du trimestre, à déposer avant le quinzième jour du mois qui suit celui au cours duquel le seuil de 100.000 euros a été dépassé.	Section 3(2) The option provided in subsection 1 ceases to apply as from the end of the month during which the total amount excluding VAT of supplies of goods falling under subsection 1 exceeds the figure of 100,000 euros for the current quarter. In such event, a recapitulative statement must be prepared for the month or months elapsed since the start of the quarter, which is to be lodged before the fifteenth day of the month following that during the course of which the 100,000-euro threshold was exceeded.

Article 263(1b)									
	3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	Yes				Article 3 §1 and §2 of Règlement Grand-Ducal du 1er décembre 2009	See above	See above
Article 263(1c)									
	4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	Yes	Article 63 §2 a)	Cet état doit être déposé avant le quinzième jour du mois par les assujettis soumettant l'état sur support papier et avant le vingt-cinquième jour du mois par les assujettis soumettant l'état par transfert électronique de fichier.	Section 63(2)(a) Statements must be lodged before the fifteenth day of the month where lodged in paper form or before the twenty-fifth day of the month where lodged by electronic file transfer.	Not applicable		
	4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	No				Not applicable		
Article 263(2)									
	5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Article 61bis §2	Les déclarations visées à l'article 61, paragraphe 1, points 3° et 4° et au paragraphe 2, points 3° et 4°, ainsi que les états récapitulatifs visés à l'article 61, paragraphe 1, point 6° et paragraphe 2, point 6°, doivent être transmis à l'administration par transfert électronique de fichier, suivant un procédé à autoriser par l'administration, garantissant l'authenticité de l'origine et l'intégrité, la non-répudiation et la confidentialité du contenu. Un règlement grand-ducal pourra autoriser, sous certaines conditions et selon des critères à établir, certains assujettis à ne pas transmettre par transfert électronique de fichier ces déclarations respectivement ces états.	Section 61bis(2) The returns referred to section 61, subsection 1(3°) and (4°) and subsection 2(3°) and (4°), together with the recapitulative statements referred to in section 61, subsection 1(6°) and subsection 2(6°), must be submitted to the tax authority by electronic file transfer in accordance with such process as shall be authorised by the tax authority guaranteeing the authenticity of their origin and the integrity, non-repudiation and confidentiality of their content. A grand-ducal order may relieve certain taxpayers from the requirement to submit said returns or said statements by electronic file transfer subject to certain conditions and according to criteria to be laid down.	Not applicable		

EU Member State:	Malta							
	QUESTIONS	Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
Article Directive 2006/112/EC	VAT Directive Text							
Article 263(1)								
	1 The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Chp 406, Art 30 (3)	(3) Every taxable person shall make a recapitulative statement on such form and at such intervals as the Minister may by regulations prescribe for the following supplies: (a) exempt intra-Community supplies of goods; (b) services, other than services that are exempted from the tax in the Member State where the transaction is taxable, and for which the recipient is liable to pay the tax; made to taxable persons and non-taxable legal persons identified for purposes of Value Added Tax.	Not applicable	LN 363 of 2009		Not applicable
Article 263(1a)								
	2a However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	Yes	Not applicable	Not applicable	Not applicable	vide LN 363 of 2009, Reg. 3 (2)(a) attached above.	refer to attachement above	Not applicable
	2b The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	Yes	Not applicable	Not applicable	Not applicable	vide LN 363 of 2009, Reg. 3 (2)(b) attached above.	refer to attachement above	Not applicable
Article 263(1b)								
	3 Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Article 263(1c)								
	4a In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	Yes	Not applicable	Not applicable	Not applicable	vide LN 363 of 2009, Reg. 3 (3) attached above.	refer to attachement above	Not applicable
	4b Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	Yes	Not applicable	Not applicable	Not applicable	vide LN 363 of 2009, proviso to Reg 3 attached above.	refer to attachement above	Not applicable
Article 263(2)								
	5 Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Not applicable	Not applicable	Not applicable	vide LN 363 of 2009, Reg. 5 attached above.	refer to attachement above	Not applicable

EU Member State: Poland							
QUESTIONS	Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	
Article Directive 2006/112/EC		VAT Directive Text					
Article 263(1)							
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Art. 100 par. 3 and 7 of the Act of 11 March 2004 on goods and services tax [Journal of Law 2004, No. 54, item 535 with subsequent amendments], ["the VAT Act"]	Art. 100 ust. 3. Informacje podsumowujące składa się za okresy miesięczne, w terminie do 15. dnia miesiąca następującego po miesiącu, w którym powstał obowiązek podatkowy z tytułu dokonania transakcji, o których mowa w ust. 1, z zastrzeżeniem ust. 4, 6 i 7. Art. 100 ust. 7. Informacje podsumowujące składane za pomocą środków komunikacji elektronicznej składa się do 25. dnia miesiąca następującego po okresie, o którym mowa w ust. 3-6.	Art. 100 par. 3. The recapitulative statement shall be submitted for monthly periods, by the 15th day of the month following the month in which the tax liability in respect of conducting transactions referred to in par. 1 arose, subject to par. 4, 6 and 7. Art. 100 par. 7. The recapitulative statement submitted by electronic communication means shall be submitted by the 25th day of the period following the periods referred to in paragraphs 3 to 6.	Not applicable	Not applicable
Article 263(1a)							
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	Yes	Art. 100 par. 4 of the VAT Act	Art 100 ust 4. Informacje podsumowujące mogą być składane za okresy kwartalne w terminie do 15. dnia miesiąca następującego po kwartale, w którym powstał obowiązek podatkowy z tytułu dokonania transakcji, o których mowa w ust. 1, w przypadku gdy dotyczą one: 1) transakcji, o których mowa w ust. 1 pkt 1 i 3, jeżeli całkowita wartość tych transakcji, bez podatku od wartości dodanej, nie przekracza w danym kwartale i w żadnym z czterech poprzednich kwartałów kwoty 250.000 zł 2) transakcji, o których mowa w ust. 1 pkt 2, jeżeli całkowita wartość tych transakcji, bez podatku, nie przekracza w danym kwartale 50.000 zł.	Art. 100 par. 4. The recapitulative statement may be submitted for quarterly periods by the 15th day of the month following the quarter in which the tax liability in respect of conducting transactions referred to in par. 1 arose, if it concerns: 1) transactions referred to in par. 1, subpar. 1 and 3, if the total value of these transactions, excluding value added tax, does not exceed the sum of 250,000 zlotys in a given quarter and any of the four preceding quarters; 2) transactions referred to in par. 1, subpar. 2, if the total value of these transactions, excluding tax, does not exceed the sum of 50,000 zlotys in a given quarter.	Not applicable	Not applicable
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	Yes	Art. 100 par. 5 and 6 of the VAT Act	Art 100 ust. 5. Składający informacje podsumowujące za okresy kwartalne, u których: 1) całkowita wartość transakcji, o których mowa w ust. 1 pkt 1 i 3, bez podatku od wartości dodanej, przekroczyła w danym kwartale kwotę 250.000 zł lub 2) całkowita wartość transakcji, o których mowa w ust. 1 pkt 2, bez podatku, przekroczyła w danym kwartale kwotę 50.000 zł - są obowiązani do składania informacji podsumowujących za okresy miesięczne, z uwzględnieniem ust. 6. 6. W przypadku, o którym mowa w ust. 5, informacje podsumowujące za poszczególne miesiące, które upłynęły od rozpoczęcia danego kwartału, są składane w terminie do 15. dnia miesiąca następującego po miesiącu, w którym przekroczone odpowiednio kwotę 250.000 zł lub 50.000 zł, z tym że jeżeli przekroczenie kwoty nastąpiło w trzecim miesiącu kwartału, składana jest jedna informacja podsumowująca za ten kwartał.	Art. 100 par. 5. Persons submitting recapitulative statement for quarterly periods, in whose case: 1) the total value of the transactions referred to in par. 1, subpar. 1 and 3, less value added tax, exceeded the sum of 250,000 zlotys in a given quarter or 2) the total value of the transactions referred to in par. 1, subpar. 2, without tax, exceeded the sum of 50,000 zlotys in a given quarter - shall be obliged to submit summary information for monthly periods, taking into account par. 6. 6. In the case referred to in par. 5, recapitulative statement for the individual months which have elapsed since the beginning of a given quarter shall be submitted by the 15th day of the month following the month in which the sum of 250,000 zlotys or 50,000 zlotys, respectively, was exceeded, but if the sum was exceeded in the third month of the quarter, one set of recapitulative statement shall be submitted for that quarter.	Not applicable	Not applicable
Article 263(1b)							
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	Yes	Art. 4 of the Act of 23 October 2009 r.on the change of the Act on goods and services tax [Journal of Law 2009, No 195, item1504]	Art. 4. W okresie do dnia 31 grudnia 2011 r. kwota ustalona w wysokości 250.000 zł, o której mowa w art. 100 ust 4-6 ustawy zmienianej w art. 1, w brzmieniu nadanym niniejszą ustawą, wynosi 500.000 zł.	Art. 4. In the period until 31 December 2011 the agreed amount of 250 000 zlotys, mentioned in the art 4-6 of the changed act in the art.1, in the wording given by this act, shall amount to 500 000 zlotys.		
Article 263(1c)							
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	Yes	Art. 100 par. 4 point 3 of the VAT Act	Art 100 ust 4. Informacje podsumowujące mogą być składane za okresy kwartalne w terminie do 15. dnia miesiąca następującego po kwartale, w którym powstał obowiązek podatkowy z tytułu dokonania transakcji, o których mowa w ust. 1, w przypadku gdy dotyczą one: 3) transakcji, o których mowa w ust. 1 pkt 4.	Art. 100 par. 4. The recapitulative statement may be submitted for quarterly periods by the 15th day of the month following the quarter in which the tax liability in respect of conducting transactions referred to in paragraph 1 arose, if it concerns: 3) transactions referred to in par. 1, subpar. 4.	Not applicable	Not applicable
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	Yes	Art. 100 par 3 of the VAT Act	Art. 100 ust. 3. Informacje podsumowujące składa się za okresy miesięczne, w terminie do 15. dnia miesiąca następującego po miesiącu, w którym powstał obowiązek podatkowy z tytułu dokonania transakcji, o których mowa w ust. 1, z zastrzeżeniem ust. 4, 6 i 7.	Art. 100 par. 3. The recapitulative statement shall be submitted for monthly periods, by the 15th day of the month following the month in which the tax liability in respect of conducting transactions referred to in par. 1 arose, subject to par. 4, 6 and 7.	Not applicable	Not applicable
Article 263(2)							
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Par. 1 point 10 and 11 of the Decree of the Ministry of Finance on the specification of the kind of documents which can be submitted electronically of 19 December 2007 [Journal of Law 2007, No. 246, item 1817]	§ 1. Za pomocą środków komunikacji elektronicznej mogą być składane następujące deklaracje: 10) informacja podsumowująca o dokonanych wewnątrzwspólnotowych transakcjach (VAT-UE) wraz z załącznikami: informacja o wewnątrzwspólnotowych dostawach towarów (VAT-UE/A), informacja o wewnątrzwspólnotowych nabyciach towarów (VAT-UE/B) oraz informacja o wewnątrzwspólnotowym świadczeniu usług (VAT-UE/C); 11) korekta informacji podsumowującej o dokonanych wewnątrzwspólnotowych transakcjach (VAT-UEK);	Par. 1. The taxpayers can submit electronically the following documents: 10) the recapitulative statement on performed intra-Community transactions [VAT-UE] together with attachments: information on intra-Community supply of goods [VAT-UE/A], information on intra-Community acquisition of goods [VAT-UE/B] and information on intra-Community performance of services [VAT-UE/C]; 11) correction of the recapitulative statement on performed intra-Community transactions [VAT-UEK].	Not applicable	Not applicable

<i>EU Member State:</i>	
	Free English translation of the referred article(s) of the secondary VAT legislation
Article Directive 2006/112/EC	
Article 263(1)	1 Not applicable
Article 263(1a)	2a Not applicable 2b Not applicable
Article 263(1b)	3
Article 263(1c)	4a Not applicable 4b Not applicable
Article 263(2)	5 Not applicable

EU Member State: Portugal							
	QUESTIONS	Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation
Article Directive 2006/112/EC		VAT Directive Text					
Article 263(1)							
	1 The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Article 30 number 1 a) of the IntraCommunity Regime	A declaração recapitulativa referida na alínea c) do n.º 1 do artigo 23.º deve ser enviada, por transmissão eletrónica de dados, nos seguintes prazos: a) Até ao dia 20 do mês seguinte àquele a que respeitam as operações, no caso dos sujeitos passivos abrangidos pela alínea a) do n.º 1 do artigo 41.º do Código do IVA;	The recapitulative statement referred in the paragraph c) of number 1 of Article 23 must be sent via internet in the following deadlines: a) Until the 20th day of the month following the month of the operations, in the case of taxable persons covered by paragraph a) of number 1 of Article 41. of the Portuguese VAT Code;	Article 41 number 1 a) of Portuguese VAT Code	1 — Para efeitos do disposto na alínea c) do n.º 1 do artigo 29º, a declaração periódica deve ser enviada por transmissão eletrónica de dados, nos seguintes prazos: a) Até ao dia 10 do 2º mês seguinte àquele a que respeitam as operações, no caso de sujeitos passivos com um volume de negócios igual ou superior a EUR 650 000 no ano civil anterior;
Article 263(1a)							
	2a However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	Yes	Article 30 number 1 b) and 2 of the IntraCommunity Regime	A declaração recapitulativa referida na alínea c) do n.º 1 do artigo 23.º deve ser enviada, por transmissão eletrónica de dados, nos seguintes prazos: b) Até ao dia 20 do mês seguinte ao final do trimestre civil a que respeitam as operações, no caso dos sujeitos passivos abrangidos pela alínea b) do n.º 1 do artigo 41.º do Código do IVA. 2- Não obstante o disposto na alínea b) do n.º 1, os sujeitos passivos aí referidos devem enviar a declaração recapitulativa até ao dia 20 do mês seguinte àquele a que respeitam as operações, quando o montante total das operações referidas na alínea c) do n.º 1 do artigo 23.º, durante o trimestre civil em curso ou em qualquer dos quatro trimestres civis anteriores, seja superior a € 100 000.	The recapitulative statement referred in the paragraph c) of number 1 of Article 23 must be sent via internet in the following deadlines: b) Until the 20th day of the following month of the quarter in which the operations are carried out in the case of taxable persons covered by paragraph b) of paragraph 1 of Article 41. of the Code of VAT 2 - Notwithstanding the provisions of paragraph b) of number 1, taxable persons must submit the recapitulative statement by the 20th of the following month in which the operations are carried out, when the total amount of transactions referred in paragraph c) number 1 of Article 23 during the current calendar quarter or any of the previous four calendar quarters, exceeds 100 000 EUR.	Article 41 number 1 b) of Portuguese VAT Code	1 — Para efeitos do disposto na alínea c) do n.º 1 do artigo 29º, a declaração periódica deve ser enviada por transmissão eletrónica de dados, nos seguintes prazos: b) Até ao dia 15 do 2º mês seguinte ao trimestre do ano civil a que respeitam as operações, no caso de sujeitos passivos com um volume de negócios inferior a € 650 000 no ano civil anterior.
	2b The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	Yes	This rule it is not in the Portuguese VAT code but in Article 30 number 2 of the IntraCommunity Regime. The Portuguese Tax Authorities, through the Ministerial Order nr. 987/2009 of 7th of September, ruled accordingly.	2- Não obstante o disposto na alínea b) do n.º 1, os sujeitos passivos aí referidos devem enviar a declaração recapitulativa até ao dia 20 do mês seguinte àquele a que respeitam as operações, quando o montante total das operações referidas na alínea c) do n.º 1 do artigo 23.º, durante o trimestre civil em curso ou em qualquer dos quatro trimestres civis anteriores, seja superior a € 100 000.	2 - Notwithstanding the provisions of paragraph b) of number 1, taxable persons must submit the recapitulative statement by the 20th of the following month in which the operations are carried out, when the total amount of transactions referred in paragraph c) number 1 of Article 23 during the current calendar quarter or any of the previous four calendar quarters, exceeds 100 000 EUR.	Ruling nr. 987/2009 of 7th of September	Not applicable
Article 263(1b)							
	3 Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	Yes	Article 30 number 2 of the IntraCommunity Regime	A declaração recapitulativa referida na alínea c) do n.º 1 do artigo 23.º deve ser enviada, por transmissão eletrónica de dados, nos seguintes prazos: b) Até ao dia 20 do mês seguinte ao final do trimestre civil a que respeitam as operações, no caso dos sujeitos passivos abrangidos pela alínea b) do n.º 1 do artigo 41.º do Código do IVA. 2- Não obstante o disposto na alínea b) do n.º 1, os sujeitos passivos aí referidos devem enviar a declaração recapitulativa até ao dia 20 do mês seguinte àquele a que respeitam as operações, quando o montante total das operações referidas na alínea c) do n.º 1 do artigo 23.º, durante o trimestre civil em curso ou em qualquer dos quatro trimestres civis anteriores, seja superior a € 100 000.	The recapitulative statement referred in the paragraph c) of number 1 of Article 23 must be sent via internet in the following deadlines: b) Until the 20th day of the following month of the quarter in which the operations are carried out in the case of taxable persons covered by paragraph b) of paragraph 1 of Article 41. of the Code of VAT 2 - Notwithstanding the provisions of paragraph b) of number 1, taxable persons must submit the recapitulative statement by the 20th of the following month in which the operations are carried out, when the total amount of transactions referred in paragraph c) number 1 of Article 23 during the current calendar quarter or any of the previous four calendar quarters, exceeds 100 000 EUR.	Not applicable	Not applicable
Article 263(1c)							
	4a In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	Yes	Article 30 number 1 b) and 2 of the IntraCommunity Regime	A declaração recapitulativa referida na alínea c) do n.º 1 do artigo 23.º deve ser enviada, por transmissão eletrónica de dados, nos seguintes prazos: a) (...) b) Até ao dia 20 do mês seguinte ao final do trimestre civil a que respeitam as operações, no caso dos sujeitos passivos abrangidos pela alínea b) do n.º 1 do artigo 41.º do Código do IVA. 2- Não obstante o disposto na alínea b) do n.º 1, os sujeitos passivos aí referidos devem enviar a declaração recapitulativa até ao dia 20 do mês seguinte àquele a que respeitam as operações, quando o montante total das operações referidas na alínea c) do n.º 1 do artigo 23.º, durante o trimestre civil em curso ou em qualquer dos quatro trimestres civis anteriores, seja superior a € 100 000.	The recapitulative statement referred in the paragraph c) of number 1 of Article 23 must be sent via internet in the following deadlines: a) (...) b) Until the 20th day of the following month of the quarter in which the operations are carried out in the case of taxable persons covered by paragraph b) of paragraph 1 of Article 41. of the Code of VAT 2 - Notwithstanding the provisions of paragraph b) of number 1, taxable persons must submit the recapitulative statement by the 20th of the following month in which the operations are carried out, when the total amount of transactions referred in paragraph c) number 1 of Article 23 during the current calendar quarter or any of the previous four calendar quarters, exceeds 100 000 EUR.	Article 41 number 1 b) of Portuguese VAT Code	1 — Para efeitos do disposto na alínea c) do n.º 1 do artigo 29º, a declaração periódica deve ser enviada por transmissão eletrónica de dados, nos seguintes prazos: a) (...) b) Até ao dia 15 do 2º mês seguinte ao trimestre do ano civil a que respeitam as operações, no caso de sujeitos passivos com um volume de negócios inferior a € 650 000 no ano civil anterior.
	4b Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	Yes	Article 30 number 1 a) of the IntraCommunity Regime Article 30 number 1 b) and 2 of the IntraCommunity Regime				
Article 263(2)							
	5 Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Article 30 number 1 of the IntraCommunity Regime	A declaração recapitulativa referida na alínea c) do n.º 1 do artigo 23.º deve ser enviada, por transmissão eletrónica de dados, nos seguintes prazos: a) (...) b) (...)	The recapitulative statement referred in the paragraph c) of number 1 of Article 23 must be submitted by electronic file transfer in the following deadlines: a) (...) b) (...)	Not applicable	Not applicable

EU Member State:		
	Free English translation of the referred article(s) of the secondary VAT legislation	Relevant comments
Article Directive 2006/112/EC		
Article 263(1)		
	1 1 - For purposes of paragraph c) of paragraph 1 of Article 29, the periodical VAT returns statement must be sent by internet, in the following deadlines: a) Until the 10th of the 2nd month following the month in which the operations were carried out in the case of a taxable person with a turnover amount equal or higher than EUR 650 000 in the previous calendar year;	
Article 263(1a)		
	2a 1 - For purposes of paragraph c) of number 1 of Article 29, the periodical VAT return must be sent by internet, in the following deadlines: b) Until the 15th day of the 2nd month following the calendar quarter in which the operations are carried out, in the case of a taxable person with a turnover amount of less than € 650 000 in the previous calendar year.	
	2b Not applicable	In the Ruling nr. 987/2009 of 7th of September, the Portuguese Tax Authorities gave the following example: The limit amount is exceeded in February – the taxable person pass to the obligation of monthly submission of the recapitulative statement in March. Recapitulative statements concerning the months of January and February (months included in the quarter) should be sent until March 20th and March recapitulative statement must be sent until 20 April.
Article 263(1b)		
	3 Not applicable	
Article 263(1c)		
	4a 1 - For purposes of paragraph c) of number 1 of Article 29, the periodical VAT return must be sent by internet, in the following deadlines: a) (...) b) Until the 15th day of the 2nd month following the calendar quarter in which the operations are carried out, in the case of a taxable person with a turnover amount of less than € 650 000 in the previous calendar year.	Please notice that there is a single recapitulative statement for supplies of goods and services and therefore the submission rules are the same. However, the threshold of EUR 100,000 as the upper limit for quarterly submission only takes into account the intracommunity supplies of goods and not the supplies of services.
	4b	See comment above. There is only one recapitulative statement for goods and services
Article 263(2)		
	5 Not applicable	

EU Member State: Romania								
	QUESTIONS	Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
Article Directive 2006/112/EC		VAT Directive Text						
Article 263(1)								
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Art. 156 ⁴	(1) Orice persoană impozabilă înregistrată în scopuri de TVA conform art. 153 sau art. 153 ¹ trebuie să întocmească și să depună la organele fiscale competente, până la data de 15 inclusiv a lunii următoare unei luni calendaristice, o declarație recapitulativă în care menționează...	(1) Every taxable person VAT registered according to article 153 or 153 ¹ must draft and submit to the competent tax authorities, by the 15th day of the following month, a recapitulative statement which should include: ...	-	-	-
Article 263(1a)								
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	No						
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	No						
Article 263(1b)								
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	No						
Article 263(1c)								
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	No						
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	Yes	Art. 156 ⁴	Please see above under question 1	Please see above under question 1	-	-	-
Article 263(2)								
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	-	-	-	Ordin 2520/2010, art.1	(1) Contribuabilii mari și contribuabilii mijlocii, definiți conform reglementărilor în vigoare, precum și sediile secundare ale acestora au obligația depunerii următoarelor declarații fiscale prin mijloace electronice de transmitere la distanță, prin intermediul Sistemului Electronic Național: i) 390 VIES "Declarație recapitulativă privind livrările/achizițiile/prestările intracomunitare", cod 14.13.01.02/r. (2) Contribuabilii, alții decât cei prevăzuți la art. 1, pot utiliza metoda de depunere a declarațiilor electronice de transmitere la distanță, prin intermediul Sistemului Electronic Național, ca metoda alternativă de declarare.	(1) Large and medium taxpayers, defined according to the law and their secondary offices are required to submit tax returns electronically following distance transmission through the National Electronic System: i) 390 VIES "recapitulative statement regarding delivery / acquisition / intra-Community supply, code 14.13.01.02 / r. (2) The other tax payers may opt to submit the statements via electronic means.

EU Member State: Slovakia		Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
QUESTIONS								
Article Directive 2006/112/EC		VAT Directive Text						
Article 263(1)								
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Article 80 (1)	(1) Platiteľ je povinný podať súhrnný výkaz za každý kalendárny mesiac, v ktorom a) dodal tovar oslobodený od dane podľa § 43 ods. 1 z tuzemska do iného členského štátu osobe, ktorá je identifikovaná pre daň v inom členskom štáte, b) premiestnil tovar oslobodený od dane podľa § 43 ods. 4, c) sa zúčastnil na trojstrannom obchode ako prvý odberateľ podľa § 45, d) dodal službu s miestom dodania v inom členskom štáte podľa § 15 ods. 1 zdaniteľnej osobe alebo právnickej osobe, ktorá nie je zdaniteľnou osobou a je identifikovaná pre daň, a táto osoba je povinná platiť daň.	(1) The taxpayer shall be obliged to submit a recapitulative statement for each calendar month in which he: (a) supplied goods exempt from tax pursuant to §43(1) from the territory of the country to another Member State to a person identified for tax purposes in another Member State; (b) transferred goods exempt from tax pursuant to §43(4); (c) participated in a trilateral transaction as the first customer pursuant to §45; (d) supplied a service with the place of supply in another Member State pursuant to §15(1) to a taxable person or a legal person which is not a taxable person and is identified for tax purposes, and such person is liable to pay the tax.	Not applicable	Not applicable	Not applicable
Article 263(1a)								
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	Yes	Article 80 (2)	(2) Platiteľ môže podať súhrnný výkaz za kalendárny štvrtrok, ak hodnota tovarov podľa odseku 1 písm. a) až c) nepresiahne v príslušnom kalendárnom štvrtroku a súčasne v predchádzajúcich štyroch kalendárnych štvrtrokoch hodnotu 100 000 eur; možnosť podať súhrnný výkaz za kalendárny štvrtrok prestáva platiť od skončenia kalendárneho mesiaca, v ktorom hodnota tovarov podľa odseku 1 písm. a) až c) presiahne v príslušnom kalendárnom štvrtroku hodnotu 100 000 eur, a platiteľ je povinný podať súhrnný výkaz osobitne za každý kalendárny mesiac príslušného kalendárneho štvrtroka	(2) A taxpayer may also submit recapitulative statement for a calendar quarter provided that the value of the goods referred to in paragraphs (1)(a) to (c) does not exceed EUR 100,000 in both the respective calendar quarter and in the preceding four calendar quarters; the possibility to submit a recapitulative statement for a calendar quarter shall cease to exist as of the end of the calendar month in which the value of the goods referred to in paragraph (1)(a) to (c) exceeds EUR 100,000 in the respective calendar quarter, in which case the taxpayer shall submit recapitulative statements separately for each calendar month of the respective calendar quarter.	Not applicable	Not applicable	Not applicable
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	Yes	Article 80 (2)	(2) Platiteľ môže podať súhrnný výkaz za kalendárny štvrtrok, ak hodnota tovarov podľa odseku 1 písm. a) až c) nepresiahne v príslušnom kalendárnom štvrtroku a súčasne v predchádzajúcich štyroch kalendárnych štvrtrokoch hodnotu 100 000 eur; možnosť podať súhrnný výkaz za kalendárny štvrtrok prestáva platiť od skončenia kalendárneho mesiaca, v ktorom hodnota tovarov podľa odseku 1 písm. a) až c) presiahne v príslušnom kalendárnom štvrtroku hodnotu 100 000 eur, a platiteľ je povinný podať súhrnný výkaz osobitne za každý kalendárny mesiac príslušného kalendárneho štvrtroka	(2) A taxpayer may also submit recapitulative statement for a calendar quarter provided that the value of the goods referred to in paragraphs (1)(a) to (c) does not exceed EUR 100,000 in both the respective calendar quarter and in the preceding four calendar quarters; the possibility to submit a recapitulative statement for a calendar quarter shall cease to exist as of the end of the calendar month in which the value of the goods referred to in paragraph (1)(a) to (c) exceeds EUR 100,000 in the respective calendar quarter, in which case the taxpayer shall submit recapitulative statements separately for each calendar month of the respective calendar quarter.	Not applicable	Not applicable	Not applicable
Article 263(1b)								
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	Yes	Article 80 (2)	(2) Platiteľ môže podať súhrnný výkaz za kalendárny štvrtrok, ak hodnota tovarov podľa odseku 1 písm. a) až c) nepresiahne v príslušnom kalendárnom štvrtroku a súčasne v predchádzajúcich štyroch kalendárnych štvrtrokoch hodnotu 100 000 eur; možnosť podať súhrnný výkaz za kalendárny štvrtrok prestáva platiť od skončenia kalendárneho mesiaca, v ktorom hodnota tovarov podľa odseku 1 písm. a) až c) presiahne v príslušnom kalendárnom štvrtroku hodnotu 100 000 eur, a platiteľ je povinný podať súhrnný výkaz osobitne za každý kalendárny mesiac príslušného kalendárneho štvrtroka	(2) A taxpayer may also submit recapitulative statement for a calendar quarter provided that the value of the goods referred to in paragraphs (1)(a) to (c) does not exceed EUR 100,000 in both the respective calendar quarter and in the preceding four calendar quarters; the possibility to submit a recapitulative statement for a calendar quarter shall cease to exist as of the end of the calendar month in which the value of the goods referred to in paragraph (1)(a) to (c) exceeds EUR 100,000 in the respective calendar quarter, in which case the taxpayer shall submit recapitulative statements separately for each calendar month of the respective calendar quarter.	Not applicable	Not applicable	Not applicable
Article 263(1c)								
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	Yes	Article 80 (3)	(3) Súhrnný výkaz je povinný podať aj zdaniteľná osoba registrovaná pre daň podľa § 7 alebo § 7a za každý kalendárny štvrtrok, v ktorom dodala službu podľa odseku 1 písm. d).	(3) Also the taxable person registered for tax purposes pursuant to §7 or §7a shall be obliged to submit a recapitulative statement for each calendar quarter in which the person supplied a service referred to in paragraph (1)(d).	Not applicable	Not applicable	Not applicable
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	Yes	Article 80 (9)	(9) Osoby podľa odsekov 1 až 3 sú povinné podať súhrnný výkaz elektronickými prostriedkami najneskôr do 20 dní po skončení obdobia, za ktoré sú povinné podať súhrnný výkaz. Súhrnný výkaz musí byť podpísaný zaručeným elektronickým podpisom. Súhrnný výkaz podaný elektronickými prostriedkami nemusí byť podpísaný zaručeným elektronickým podpisom, ak osoba, ktorá podáva súhrnný výkaz, má s daňovým úradom uzavretú písomnú dohodu, ktorá obsahuje najmä náležitosti elektronického doručovania, spôsob overovania podania urobeného elektronickými prostriedkami a spôsob preukazovania doručenia a ak osoba, ktorá podáva súhrnný výkaz, písomne oznámi daňovému úradu údaje potrebné na doručovanie na tlačive podľa vzoru uverejneného na internetovej stránke Daňového riaditeľstva Slovenskej republiky.	(9) The persons referred to in paragraphs (1) to (3) shall submit recapitulative statement by electronic means no later than within 20 days of the end of the period for which they are obliged to submit recapitulative statement. A recapitulative statement must be signed by a guaranteed electronic signature. A recapitulative statement submitted by electronic means does not have to be signed by a guaranteed electronic signature if the person who submits the recapitulative statement has concluded a written agreement with the tax office which contains, in particular, all the essentials of electronic delivery, the method of verifying the submissions made by electronic means and the means of evidencing delivery, and if the person who submits the recapitulative statement has communicated to the tax office in writing the data necessary for making such submissions, using the form available for that purpose on the website of the Tax Directorate of the Slovak Republic.	Not applicable	Not applicable	Not applicable

<i>EU Member State:</i> Slovakia								
	QUESTIONS	Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
Article Directive 2006/112/EC	VAT Directive Text							
Article 263(2)								
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Article 80 (9)	(9) Osoby podľa odsekov 1 až 3 sú povinné podať súhrnný výkaz elektronickými prostriedkami najneskôr do 20 dní po skončení obdobia, za ktoré sú povinné podať súhrnný výkaz. Súhrnný výkaz musí byť podpísaný zaručeným elektronickým podpisom. Súhrnný výkaz podaný elektronickými prostriedkami nemusí byť podpísaný zaručeným elektronickým podpisom, ak osoba, ktorá podáva súhrnný výkaz, má s daňovým úradom uzavretú písomnú dohodu, ktorá obsahuje najmä náležitosti elektronického doručovania, spôsob overovania podania urobeného elektronickými prostriedkami a spôsob preukazovania doručenia a ak osoba, ktorá podáva súhrnný výkaz, písomne oznámi daňovému úradu údaje potrebné na doručovanie na tlačive podľa vzoru uverejneného na internetovej stránke Daňového riaditeľstva Slovenskej republiky.	(9) The persons referred to in paragraphs (1) to (3) shall submit recapitulative statement by electronic means no later than within 20 days of the end of the period for which they are obliged to submit recapitulative statement. A recapitulative statement must be signed by a guaranteed electronic signature. A recapitulative statement submitted by electronic means does not have to be signed by a guaranteed electronic signature if the person who submits the recapitulative statement has concluded a written agreement with the tax office which contains, in particular, all the essentials of electronic delivery, the method of verifying the submissions made by electronic means and the means of evidencing delivery, and if the person who submits the recapitulative statement has communicated to the tax office in writing the data necessary for making such submissions, using the form available for that purpose on the website of the Tax Directorate of the Slovak Republic.	Not applicable	Not applicable	Not applicable

EU Member State: Slovenia		Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
QUESTIONS								
Article Directive 2006/112/EC		VAT Directive Text						
Article 263(1)								
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Article 92 of Slovene VAT Act	92. člen - obdobje poročanja in predložitev rekapitulacijskega poročila (1) Rekapitulacijsko poročilo se sestavi za vsak koledarski mesec. (2) Poročilo iz prejšnjega odstavka mora davčni zavezanec predložiti davčnemu organu do 20. dne naslednjega meseca po poteku davčnega obdobja. (3) Rekapitulacijsko poročilo davčni zavezanec predloži v elektronski obliki oziroma z elektronskim prenosom datoteke.	Article 92 - Reporting period and submission of recapitulative statement (1) The recapitulative statement shall be made for each calendar month. (2) A taxable person shall submit the recapitulative statement referred to in the preceding paragraph to the tax authority by the twentieth day of the month following the expiry of the tax period. (3) The taxable person submits the recapitulative statement in electronic form or send it through electronic file transfer.	No	Not applicable	Not applicable
Article 263(1a)								
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Article 263(1b)								
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Article 263(1c)								
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Article 263(2)								
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Article 92 Paragraph 3 of Slovene VAT Act	(3) Rekapitulacijsko poročilo davčni zavezanec predloži v elektronski obliki po elektronskih sredstvih.	(3) The taxable person submits the recapitulative statement in electronic form or send it through electronic file transfer.	Not applicable	Not applicable	Not applicable

EU Member State: Spain		QUESTIONS	Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation	
Article Directive 2006/112/EC		VAT Directive Text								
Article 263(1)										
	1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	There is no reference to the article in the Spanish VAT Law.	Not applicable	Not applicable	Two references: - Article 81.Two.1 of the Spanish VAT Regulation (Royal Decree 1624/1992 according to last wording provided by Royal Decree 192/2010). - Article 10. One.1 of the recapitulative statement Instruction (769/2010 Instruction).	Con carácter general, la declaración recapitulativa deberá presentarse por cada mes natural durante los veinte primeros días naturales del mes inmediato siguiente, salvo la correspondiente al mes de julio, que podrá presentarse durante el mes de agosto y los veinte primeros días naturales del mes de septiembre. - Con carácter general, la declaración recapitulativa comprenderá las operaciones realizadas en cada mes natural, y se presentará durante los veinte primeros días naturales del mes inmediato siguiente al correspondiente período mensual, salvo la correspondiente al mes de julio, que podrá presentarse durante el mes de agosto y los veinte primeros días naturales del mes de septiembre, y la correspondiente al mes de diciembre, que deberá presentarse durante los 30 primeros días naturales del mes de enero.	The statements are due by the twentieth day of the month following to the reporting month, except for July, when the deadline is extended to 20 September. - The statements are due by the twentieth day of the month following to the reporting month, except for July, when the deadline is extended to 20 September, and the last reporting month, when deadline is extended to 30 January of the following year.	
Article 263(1a)										
	2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 265(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	Yes	There is no reference to the article in the Spanish VAT Law.	Not applicable	Not applicable	Two references: - Article 81.Two.2 of the Spanish VAT Regulation (Royal Decree 1624/1992 according to last wording provided by Royal Decree 192/2010). - Article 10. One.2 of the recapitulative statement Instruction (769/2010 Instruction).	Cuando ni durante el trimestre de referencia ni en cada uno de los cuatro trimestres naturales anteriores el importe total acumulado de las entregas de bienes que deban consignarse en la declaración recapitulativa y de las prestaciones intracomunitarias de servicios efectuadas sea superior a 50.000 euros, excluido el Impuesto sobre el Valor Añadido, la declaración recapitulativa deberá presentarse durante los veinte primeros días naturales del mes inmediato siguiente al correspondiente período trimestral. - Cuando ni durante el trimestre de referencia ni en cada uno de los cuatro trimestres naturales anteriores el importe total de las entregas de bienes y prestaciones de servicios que deban consignarse en la declaración recapitulativa sea superior a 50.000 euros, excluido el Impuesto sobre el Valor Añadido, la declaración recapitulativa deberá presentarse durante los veinte primeros días naturales del mes inmediato siguiente al correspondiente período trimestral, salvo la del último trimestre del año, que deberá presentarse durante los treinta primeros días naturales del mes de enero.	When neither in respect of the quarter concerned nor in respect of any of the previous four quarters the sum of EUR 50.000 regarding the total quarterly amount, excluding VAT, of the cross-border supplies of goods/services is exceeded, the recapitulative statements are due by the twentieth day of the month following to the reporting quarter. - When neither in respect of the quarter concerned nor in respect of any of the previous four quarters the sum of EUR 50.000 regarding the total quarterly amount, excluding VAT, of the cross-border supplies of goods/services is exceeded, the recapitulative statements are due by the twentieth day of the month following to the reporting quarter, except for the last quarter, which should be submitted by the thirtieth day of January.	
	2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	Yes	There is no reference to the article in the Spanish VAT Law.	Not applicable	Not applicable	Two references: - Article 81.Two.2 of the Spanish VAT Regulation (Royal Decree 1624/1992 according to last wording provided by Royal Decree 192/2010). - Article 10. One.2 of the recapitulative statement Instruction (769/2010 Instruction).	Si al final de cualquiera de los meses que componen cada trimestre natural se superara el importe mencionado en el párrafo anterior, deberá presentarse una declaración recapitulativa para el mes o los meses transcurridos desde el comienzo de dicho trimestre natural durante los veinte primeros días naturales inmediatos siguientes. - Si al final de cualquiera de los meses que componen cada trimestre natural se superara el importe mencionado en el párrafo anterior, deberá presentarse una declaración recapitulativa para el mes o los meses transcurridos desde el comienzo de dicho trimestre natural durante los veinte primeros días naturales inmediatos siguientes, de acuerdo con el siguiente criterio: a) Si se supera el importe mencionado en el párrafo anterior en el primer mes del trimestre natural, deberá presentarse una declaración mensual incluyendo las operaciones realizadas en dicho mes. b) Si se supera el importe mencionado en el párrafo anterior en el segundo mes del trimestre natural, deberá presentarse una declaración mensual, en la que se incluirán las operaciones correspondientes a los dos primeros meses del trimestre y se incorporará una marca en la que se indique que se trata de un trimestre truncado.	- If at the end of the month during which the total value, excluding VAT, of the supplies of goods/services exceeds, in respect of the current quarter, the sum of EUR 50 000, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding the twentieth day of the month following to the reporting month, according to the following criteria: a) If the amount mentioned in the paragraph above, is exceeded in the first month of the quarter, must be submitted a monthly statement including the operations in that month.b) If the amount mentioned in the paragraph above, is exceeded in the second month of the quarter, must be submitted a monthly statement, which will include operations for the first two months of the quarter and will incorporate a brand that indicate that it is a truncated	
Article 263(1b)										
	3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	Yes	There is no reference to the article in the Spanish VAT Law.	Not applicable	Not applicable	There is a reference to the article in the first transitional provision of the Spanish VAT Regulation (Royal Decree 1624/1992 according to last wording provided by Royal Decree 192/2010).	El umbral a que se refiere el número 2 del apartado 2 del artículo 81 del Reglamento del Impuesto sobre el Valor Añadido, aprobado por el Real Decreto 1624/1992, de 29 de diciembre, será de 100.000 euros para las declaraciones recapitulativas correspondientes a los años 2010 y 2011.	The threshold referred to in item 2 of paragraph 2 of Article 81 of the VAT Regulations (Royal Decree 1624/1992), will be EUR 100,000 regarding the recapitulative statements corresponding to years 2010 and 2011.	
Article 263(1c)										
	4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	No	There is no reference to the article in the Spanish VAT Law.	Not applicable	Not applicable	There is no reference to the article in the Spanish secondary VAT Legislation.	Not applicable	Not applicable	
	4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	No	There is no reference to the article in the Spanish VAT Law.	Not applicable	Not applicable	Two references: - Article 81.Two.2 of the Spanish VAT Regulation (Royal Decree 1624/1992 according to last wording provided by Royal Decree 192/2010). - Article 10. One.2 of the recapitulative statement Instruction (769/2010 Instruction).	Cuando ni durante el trimestre de referencia ni en cada uno de los cuatro trimestres naturales anteriores el importe total acumulado de las entregas de bienes que deban consignarse en la declaración recapitulativa y de las prestaciones intracomunitarias de servicios efectuadas sea superior a 50.000 euros, excluido el Impuesto sobre el Valor Añadido, la declaración recapitulativa deberá presentarse durante los veinte primeros días naturales del mes inmediato siguiente al correspondiente período trimestral. - Cuando ni durante el trimestre de referencia ni en cada uno de los cuatro trimestres naturales anteriores el importe total de las entregas de bienes y prestaciones de servicios que deban consignarse en la declaración recapitulativa sea superior a 50.000 euros, excluido el Impuesto sobre el Valor Añadido, la declaración recapitulativa deberá presentarse durante los veinte primeros días naturales del mes inmediato siguiente al correspondiente período trimestral, salvo la del último trimestre del año, que deberá presentarse durante los treinta primeros días naturales del mes de enero.	When neither in respect of the quarter concerned nor in respect of any of the previous four quarters the sum of EUR 50.000 regarding the total quarterly amount, excluding VAT, of the cross-border supplies of goods/services is exceeded, the recapitulative statements are due by the twentieth day of the month following to the reporting quarter. - When neither in respect of the quarter concerned nor in respect of any of the previous four quarters the sum of EUR 50.000 regarding the total quarterly amount, excluding VAT, of the cross-border supplies of goods/services is exceeded, the recapitulative statements are due by the twentieth day of the month following to the reporting quarter, except for the last quarter, which should be submitted by the thirtieth day of January.	

<i>EU Member State:</i> Spain								
	QUESTIONS	Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
Article Directive 2006/112/EC	VAT Directive Text							
Article 263(2)	5 Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	There is no reference to the article in the Spanish VAT Law.	Not applicable	Not applicable	There is a reference to the article in Article 4.a) of the recapitulative statement Instruction (769/2010 Instruction).	Las declaraciones que correspondan a obligados tributarios personas jurídicas que tengan la forma de sociedades anónimas o sociedades de responsabilidad limitada o a obligados tributarios adscritos a la Delegación Central de Grandes Contribuyentes o a alguna de las Unidades de Gestión de Grandes Empresas de la Agencia Estatal de Administración Tributaria y que no contengan más de 5.000.000 registros, deberán presentarse por vía telemática a través de Internet, con arreglo a lo establecido en los artículos 8 y 9 de la presente Orden.	Electronic filing is compulsory under the following circumstances: -the taxpayer adopts the legal form of either a corporation or a limited liability company. -the taxpayer is assigned to the Central Delegation of Large Taxpayers or to any of the Business Management Large Companies Units. Please note that e-filing is, in any event, limited to 5.000.000 entries. Where there are more than 5.000.000 entries, they have to be stored on a CD or other carrier and mailed to the tax authorities.

EU Member State: Sweden		Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
QUESTIONS								
Article Directive 2006/112/EC		VAT Directive Text						
Article 263(1)								
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes, however, the provisions are not shown in the VAT legislation but in the legislation on payment of taxes (SBL)	Chapter 10 § 35 SBL	Den periodiska sammanställning ska göras för varje 1. kalendermånad för uppgifter om varor som avses i 33 § första stycket 1 eller 2. kalenderkvartal för uppgifter om tjänster som avses 33 § första stycket 2. Om uppgifter ska lämnas avseende både varor och tjänster enligt 33 § första stycket 1 och 2, ska sammanställningen göras enligt först stycket 1.	The recapitulative statement shall be filed for each 1. calendar month for goods referred to in 33 § first section 1 or 2. calendar quarter for services referred to in 33 § first section 2. If both goods and services are to be reported according to 33 § section 1 or 2 the statement shall be filed according to first section 1.			
Article 263(1a)								
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	Yes, however, the provisions are not shown in the VAT legislation but in the legislation on payment of taxes (SBL)	Chapter 10 § 35a SBL	Skatteverket ska besluta att den periodiska sammanställningen ska göras för varje kalenderkvartal i stället för vad som föreskrivs i 35 § 1, om 1. den som är skyldig att lämna sammanställningen begär det, och 2. det sammanlagda värdet av omsättning och överföringar av varor enligt 33 § första stycket 1 inte överstiger 1.000.000 kronor exklusive mervärdesskatt för det innevarande kalenderkvartalet eller för något av de fyra närmast föregående kalenderkvartalen.	The Tax Agency shall decide that the recapitulative statement shall be filed for each calendar quarter instead of what is stated in 35 § 1, if 1. the tax subject that is liable to file the statement requests it, and 2. the total value of supplies and transfers of goods referred to in 33 § first section 1 does not exceed SEK 1,000,00 excluding VAT for the current calendar quarter or for any of the four previous quarters.			
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	Yes, however, the provisions are not shown in the VAT legislation but in the legislation on payment of taxes (SBL)	Chapter 10 § 35b - 35e SBL	35 b. Skatteverket ska besluta att den periodiska sammanställningen ska göras för varje kalendermånad i stället för vad som föreskrivs i 35 § 2 or 35a § if 1. den som är skyldig att lämna sammanställningen begär det eller det finns särskilda skäl. 35 d. Skatteverket ska upphäva ett beslut enligt 35 a § när det förutsättningar som anges i 35 a § 2 inte längre uppfylls. 35 e. Om ett beslut har fattats enligt 35 b eller 35 d § ska en sammanställning göras för varje kalendermånad som förlutit sedan ingången av det kalenderkvartal under vilket beslutet fattades.	35 b. The Tax Agency shall decide that the recapitulative statement shall be filed for each calendar month instead of what is stated in 35 § 1 or 35 a § if 1. the tax subject that is liable to file the statement requests it or 2. there are special reasons. 35 d. The Tax Agency shall invalidate a decision according to 35 a § when the conditions stated in 35 a § 2 are no longer met. 35 e. If a decision has been made according to 35 b or 35 d § the statement shall be filed for each calendar month which has passed since the start of the calendar quarter during which the decision was made.			
Article 263(1b)								
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	In practice yes, however not specifically mentioned.	Chapter 10 § 35 a SBL	Skatteverket ska besluta att den periodiska sammanställningen ska göras för varje kalenderkvartal i stället för vad som föreskrivs i 35 § 1, om 2. (punkt 2 som träder i kraft 2012) det sammanlagda värdet av omsättning och överföringar av varor enligt 33 § första stycket 1 inte överstiger 500.000 kronor exklusive mervärdesskatt för det innevarande kalenderkvartalet eller för något av de fyra närmast föregående kalenderkvartalen.	The Tax Agency shall decide that the recapitulative statement shall be filed for each calendar quarter instead of what is stated in 35 § 1, if 2 (point 2 which comes into force 2012) the total value of supplies and transfers of goods according to 33 § first para 1 do not exceed SEK 500,000 excluding VAT for the current or any of the four previous calendar quarters.			
Article 263(1c)								
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	Yes, however, the provisions are not shown in the VAT legislation but in the legislation on payment of taxes (SBL)	See Chapter 10 § 35 SBL	Den periodiska sammanställning ska göras för varje 1. kalendermånad för uppgifter om varor som avses i 33 § första stycket 1 eller 2. kalenderkvartal för uppgifter om tjänster som avses 33 § första stycket 2. Om uppgifter ska lämnas avseende både varor och tjänster enligt 33 § första stycket 1 och 2, ska sammanställningen göras enligt först stycket 1.	The recapitulative statement shall be filed for each 1. calendar month for goods referred to in 33 § first section 1 or 2. calendar quarter for services referred to in 33 § first section 2. If both goods and services are to be reported according to 33 § section 1 or 2 the statement shall be filed according to first section 1.			
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	Yes, however, the provisions are not shown in the VAT legislation but in the legislation on payment of taxes (SBL)	See Chapter 10 § 35 SBL	Den periodiska sammanställning ska göras för varje 1. kalendermånad för uppgifter om varor som avses i 33 § första stycket 1 eller 2. kalenderkvartal för uppgifter om tjänster som avses 33 § första stycket 2. Om uppgifter ska lämnas avseende både varor och tjänster enligt 33 § första stycket 1 och 2, ska sammanställningen göras enligt först stycket 1.	The recapitulative statement shall be filed for each 1. calendar month for goods referred to in 33 § first section 1 or 2. calendar quarter for services referred to in 33 § first section 2. If both goods and services are to be reported according to 33 § section 1 or 2 the statement shall be filed according to first section 1.			
Article 263(2)								
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	No						

EU Member State: Netherlands		Provision/option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
QUESTIONS								
Article Directive 2006/112/EC		VAT Directive Text						
Article 263(1)								
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Art 37a(1) Dutch VAT Act	1. De ondernemer, uitgezonderd die bedoeld in het artikel 7, zesde lid, is verplicht uiterlijk de laatste dag van de maand volgend op een kalendermaand bij de inspecteur op de daartoe opengestelde wijze een formulier langs elektronische weg in te dienen met een lijst voor dat tijdvak waarop zijn vermeld de afnemers: A aan wie goederen zijn geleverd met toepassing van de bij deze wet behorende Tabel II, onderdeel a, post 6; B aan wie in een andere lidstaat goederen zijn geleverd in aansluiting op de in die lidstaat door de ondernemer verrichte intracommunautaire verwervingen waarvoor tevens belasting is geheven met toepassing van artikel 17b, tweede lid; C voor wie hij diensten heeft verricht die met toepassing van artikel 6, eerste lid, niet belastbaar zijn in Nederland en waarover de belasting ingevolge artikel 196 van BTW-richtlijn 2006 in de lidstaat van de afnemer wordt geheven van de afnemer, tenzij het verrichten van die dienst in die lidstaat is vrijgesteld.	1. The taxable person, excluding those referred to in Article 7, sixth paragraph, is required to provide a(n) electronic listing to the tax inspector ultimately on the last day of the month following one calendar month. This list has to contain the supplies in that tax period to customers: a to whom goods are supplied using table II accompanying this Act, section a, item 6; b to whom the goods were supplied in another member state in connection with an intra-Community acquisition by the taxable person in that state for which VAT is levied pursuant to Article 17b, second paragraph; c to whom he provided services that - pursuant to Article 6, first paragraph - are not taxable in the Netherlands and for which VAT under Article 196 of VAT Directive 2006 is reverse charged in the State of the customer, unless the pursuit of that service in that Member State is exempted from VAT.	Not applicable	Not applicable	Not applicable
Article 263(1a)								
2a	However, Member States, in accordance with the conditions and C1limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	Yes	Art 37a(3) Dutch VAT Act. This article represents 2A, however in the Netherlands the threshold is still EUR 100,000 until 31 December 2011.	3. In afwijking in zoverre van het eerste lid geldt als tijdvak in plaats van een kalendermaand naar keus van de ondernemer een kalenderkwartaal indien het totaalbedrag van de in het eerste lid, onderdelen a en b genoemde leveringen noch voor het desbetreffende kalenderkwartaal, noch in één van de vier daaraan voorafgaande kalenderkwartalen, hoger is dan Euro 100,000 ...	3. In derogation from the first paragraph, instead of a calendar month a calendar quarter can be chosen as taxable period if the total amount as described in the first paragraph per calendar quarter nor in one of the four preceding calendar quarters exceeds Euro 100,000 ...	Not applicable	Not applicable	Not applicable
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 64(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	Yes	Art 37(a)3 Dutch VAT Act, is brought forward in the second part of this article.	3. ... Deze afwijking geldt niet meer vanaf het einde van de maand waarin dit bedrag wordt overschreden, in welk geval uiterlijk de volgende maand een lijst moet worden opgesteld en ingediend voor alle maanden die sinds de aanvang van dat kwartaal zijn verlopen.	3. ... This derogation shall cease from the end of the month in which that amount is exceeded, in which case a month later than the following a listing must be prepared and submitted for any month since the beginning of that quarter has expired.	Not applicable	Not applicable	Not applicable
Article 263(1b)								
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	Yes	Art 37a(3) Dutch VAT Act. This article represents 2A, however in the Netherlands the threshold is still EUR 100,000 until 31 December 2011.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Article 263(1c)								
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	Yes	Art 37a(4) Dutch VAT Act	4. In afwijking in zoverre van het eerste lid geldt naar keus van de ondernemer als tijdvak een kalenderkwartaal indien de ondernemer de onder het eerste lid onderdeel c genoemde diensten verricht.	4. In derogation from the first paragraph, the taxable person can opt for a calendar quarter tax period if the taxable person provides under the first paragraph under c mentioned services.	Not applicable	Not applicable	Not applicable
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Article 263(2)								
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Follows from Art 37a(1) Dutch VAT act	"langs elektronische weg"	" by means of an electronic form"	Not applicable	Not applicable	Not applicable

EU Member State: <i>United Kingdom</i>		Provision / option foreseen in the local VAT legislation (Yes/No)	Reference to the article(s) of the primary VAT legislation	Full text in local language of the referred article(s) of the primary VAT legislation	Free English translation of the referred article(s) of the primary VAT legislation	Reference to the article(s) of the secondary VAT legislation, if any	Full text in local language of the referred article(s) of the secondary VAT legislation	Free English translation of the referred article(s) of the secondary VAT legislation
QUESTIONS								
Article Directive 2006/112/EC		VAT Directive Text						
Article 263(1)								
1	The recapitulative statement shall be drawn up for each calendar month within a period not exceeding one month and in accordance with procedures to be determined by the Member States.	Yes	Regulation 22(3) and 22A(3)(a) of the VAT General Regulations, SI 1995/2518	22(3) (a) Subject to paragraphs (4) to (6) below, the statement shall be submitted in respect of the month in which the EU supply of goods is made. (b) Where during the period specified in sub-paragraph (a) above the taxable person (a)— (i) ceases to be registered under Schedule 1 to the Act, and (ii) no other person has been registered with the registration number of and in substitution for A, the last day of that period is to be treated as being the same date as the effective date of A's deregistration. 22A(3) (a) Subject to paragraph (4) below the statement may be submitted in respect of the period of the month or the quarter in which the EU supply of services has been made.				
Article 263(1a)								
2a	However, Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in Articles 264(1)(d) and 65(1)(c) does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of EUR 50.000 or its equivalent in national currency.	Yes	Regulation 22(4)(a)(b)(c)	22(4) (a) This sub-paragraph applies where, in each of the four quarters preceding the quarter in which the supply is made ("the relevant quarter"), the total value of EU supplies of goods made by the taxable person (a) did not exceed the first relevant figure. (b) This sub-paragraph applies where, in the relevant quarter, the total value of EU supplies of goods made by A did not exceed the first relevant figure. (c) Where sub-paragraphs (a) and (b) above apply, A may submit the statement in respect of the relevant quarter.				
2b	The option provided for in the first subparagraph shall cease to be applicable after the end of the month during which the total value, excluding VAT, of the supplies of goods as referred to in Article 264(1)(d) and 265(1)(c) exceeds, in respect of the current quarter, the sum of EUR 50 000 or its equivalent in national currency. In this case, a recapitulative statement shall be drawn up for the month(s) which has (have) elapsed since the beginning of the quarter, within a time limit not exceeding one month.	Yes	Regulation 22(4)(d)	22(4)(d) Where— (i) sub-paragraph (a) above applies, and (ii) sub-paragraph (b) above does not apply, A may submit a statement in respect of the period beginning with the first day of the relevant quarter and ending on the last day of the month in which the total value of EU supplies of goods made by A in that quarter first exceeded the relevant figure.				
Article 263(1b)								
3	Until 31 December 2011, Member States are allowed to set the sum mentioned in paragraph 1a at EUR 100.000 or its equivalent in national currency.	Yes	Definitions in Regulation 21, referred to in Regulation 22 and 22A	21 In this Part— "EU supply of goods" means a supply falling within paragraph 22(1) and "EU supplies of goods" shall be construed accordingly; "EU supply of services" means a supply falling within paragraph 22A(1) and "EU supplies of services" shall be construed accordingly; "first relevant figure" means, up to and including 31st December 2011, £70,000 excluding VAT and thereafter £35,000 excluding VAT; "NMT supply of goods" means a supply falling within paragraph 22C(1) and "NMT supplies of goods" shall be construed accordingly; "registered in another member State" means registered in accordance with the measures adopted by the competent authority in another member State for the purposes of the common system of VAT and "registered in that member State" and "registered in other member States" shall be construed accordingly; "second relevant figure" means the sum of the amount mentioned in paragraph 1(1)(a) of Schedule 1 to the Act as that paragraph has effect from time to time and £25,500; "supply of goods" does not include either a supply of gas supplied through the natural gas distribution network or a supply of electricity; "value" in the phrases "value of EU supplies", "value of the taxable person's taxable supplies" and "value of the taxable person's supplies" means the consideration for the supplies and includes, if the supply is a supply of goods, the costs of any freight transport services and services ancillary to the transport of the goods charged by the supplier to the customer				
Article 263(1c)								
4a	In the case of supplies of services as referred to in Article 264(1)(d), Member States, in accordance with the conditions and limits which they may lay down, may allow taxable persons to submit the recapitulative statement for each calendar quarter within a time limit not exceeding one month from the end of the quarter.	Yes	Regulation 22A(3)	22A(3) (a) Subject to paragraph (4) below the statement may be submitted in respect of the period of the month or the quarter in which the EU supply of services has been made.				
4b	Member States may, in particular, require the taxable persons who carry out supplies of both goods and services as referred to in Article 264(1)(d) to submit the recapitulative statement in accordance with the deadline resulting from paragraphs 1 to 1b.	Yes	Regulation 22B	22B— (1) Where statements are to be submitted under regulation 22 and 22A in respect of periods ending on the same day, the statements may be submitted on a single form. (2) A taxable person may submit a statement under regulation 22 or 22A on paper or on-line using an electronic portal provided by the Commissioners for that purpose. (3) A taxable person who is required to submit a statement under regulation 22 or 22A must do so— (a) where the statement is submitted on-line, not later than 21 days from the end of the period to which the statement relates, (b) in every other case, not later than 14 days from the end of the period to which the statement relates				
Article 263(2)								
5	Member States shall allow, and may require, the recapitulative statement referred to in paragraph (1) to be submitted by electronic file transfer, in accordance with conditions which they lay down.	Yes	Regulation 22B(2)	22B(2) A taxable person may submit a statement under regulation 22 or 22A on paper or on-line using an electronic portal provided by the Commissioners for that purpose.				