| | AUSTRIA | BEL | GIUM | BUL | GARIA T | CYI | PRUS | CZECH | REPUBLIC | DEN | IMARK |
|--|--|--|---|---|---|------------------------------------|---|--|---|--------------------------------|--|
| ANSWERS QUESTIONS | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative statement for GOODS and | Before the amendment made by Directive 2008/117/EC (i.e. before 1 January 2010) | 2010) Combined recapitulative statement for GOODS and | made by Directive 2008/117/EC (i.e. before 1 January 2010) | 2010) Combined recapitulative statement for GOODS and | | 2010) Combined recapitulative statement for GOODS and | Before the amendment made by Directive 2008/117/EC (i.e. before 1 January 2010) | 2010) Combined recapitulative statement for GOODS and | made by Directive | 2010) Combined recapitulate statement for GOODS |
| | SERVICES | | SERVICES | | SERVICES | | SERVICES | | SERVICES | | SERVICES |
| icle 263(1)) | | | | | | | | | | | |
| there a separate or a combined recapitulative statement for | combined | Not applicable | combined | combined | combined | combined | combined | combined | combined | combined | combined |
| oods and services ? (Yes/No) | | | | | | | | | | | |
| the recapitulative statement a 'stand alone' statement? | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| res/No) no, please state with which other statement(s) it is combined | | | | | | | | | | | |
| e.g. with intrastat) in the last column. Please provide the periodicity of the recapitulative statement | | | | | | | | | | | _ |
| cording to the general rule: | | | | | | | | | | | |
| monthly ? (Yes/No) | Yes | No | | Yes No | | No | | No | Yes | No | Yes |
| quarterly ? (Yes/No) annually ? (Yes/No) | No. | Yes No | No No | No | | Yes No | No No | Yes No | No No | Yes No | No. |
| other ? (Yes/No) | No | No | No | No | No | No | No | No | No | Not applicable | Not applicable |
| If ves. please specify in the last column. Please state the due date of the recapitulative statement foreseen | D. II | TI - 2011 - CII II | The 20th of the month | The 14th day of the month | The 14th day of the month | Within 40 days following the | MENT OF LOCAL CONTRACT | 250 1 60 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 2511 1 20 11 20 11 20 11 | 4 | 25 1 0 1 |
| your local legislation. | month | The 20th of the month following the calendar quarter. | | following the month to which the recapitulative statement refers. | | end of the relevant quarter | Within 15 days following the end of the relevant month | the calendar quarter | calendar month | quarter | 23 days dreet end mon |
| Please provide the periodicity of the VAT return: | | | | | | | | | | | |
| monthly ? (Yes/No) | Yes | Yes | Yes | Yes | Yes | No | Yes | Yes | Yes | Yes | Yes |
| | | | | | | | | | | | |
| bi-monthly ? (Yes/No) quarterly ? (Yes/No) | No Yes | No Yes | No Yes | No No | No No | No Yes | No Yes | No Yes | No Yes | No Yes | No Yes |
| | | | | | | | | | | | 1 |
| annually ? (Yes/No) | Yes | No | No | No | No | No | Yes | No | No | No | No |
| other ? (Yes/No) f yes, please specify in the last column. | No | No | No | No | No | No | No | No | No | Yes, bi-annualy | Yes, bi-annualy |
| the periodicity of the recapitulative statement aligned with the eriodicity of the VAT return? (Yes/No) ease note that Yes' indicates that the periodicity is aligned in <u>all</u> eses. | No | No | No | Yes | Yes | No | No | No | No | No | No |
| ption(s) applied (article 263(1a) - (1c)) | | | | | | | | | | | |
| bes your local VAT legislation foresee any derogation from the | Yes | Yes | Yes | No | No | No | No | Not applicable | Yes | No | Yes |
| eneral rule ? (Yes/No) lease provide the periodicity of the recapitulative statement | | | | Not applicable | Not applicable | Not applicable | Not applicable | | | | |
| ccording to the derogation: | | | | | | | | | | | |
| monthly ? (Yes/No) guarterly ? (Yes/No) | No. | No. | No. | Not applicable Not applicable | | Not applicable Not applicable | | Not applicable Not applicable | No Voc | Not applicable | No. |
| | Yes No | No Yes | Yes Yes | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Yes No | Not applicable Not applicable | Yes No |
| other ? (Yes/No) | No | No | No | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | No | Not applicable | No |
| f yes, please specify in the last column. lease state the due date of the recapitulative statement foreseen | By the end of the following | 31st March of the following | Quarterly: The 20th of the | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | 25th day following the end of | Not applicable | 25 days after end month |
| n your local legislation. | month of the quarter concerned at the latest. | calendar year. | quarter; The Zond of the month following the calendar quarter; Yearly: 31st March of the following calendar year. | not applicable | Not applicable | noc applicable | No. applicable | NO. applicable | the calendar quarter | туск аррисале | 23 days aller end mon |
| Please state the threshold (taxable amount, excl VAT) in order for he derogation(s) to apply (EUR 50.000 / EUR 100.000 / other ? - requivalent national currency). | EUR 30.000 / 100.000 | Not applicable | EUR 100.000 | Not applicable | Not applicable | Not applicable - there is no thres | Not applicable - there is no threshold | Not applicable | Not applicable | Not applicable | DKK 800,000 |
| Please state which quarters are taking into account to check the threshold (curner) quarter and 4 previous quarters, previous calendar year, other ?). | Previous calendar year | Not applicable | The current and the 4 previous quarters | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Current quarter and 4 pr quarters. |
| When the threshold is reached in a certain quarter, as from when will the derogation not be applicable anymore (after the end of the quarter, after the end of the quarter, after the end of the month in which the threshold has been reached, other) ? | Following calendar year | Not applicable | After the end of the month during which the total value, excluding VAT, of the supplies of goods in respect of the current quarter has reached EUR 100.000. | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | After the end of the mon which the threshold has exceeded. |

| When the threshold is reached, what is the due date to file the last recapitulative statement under the derogation ? | AUSTRIA By the 31st January of the following year | Not applicable | The 20th of the month following the previous quarter. A monthly VAT return will have to be filed the 20th of the month following the month during which the threshold was reach for every month of the current quarter. | | GARIA Not applicable | Not applicable | Not applicable | Not applicable | REPUBLIC Not applicable | Not applicable | MARK 25 days after end mont |
|--|--|--|---|--|---|--|--|--|---|---|--|
| | | | | | | | | | | | |
| Please state whether the application of the derogation for taxable | | | | Not applicable | Not applicable | Not applicable | Not applicable | | | Not applicable | |
| persons is: | | | | | | | | No. of Cold | V | | No |
| a - obligatory ? (Yes/No) | No | No | No | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Yes | Not applicable | NO |
| an ootion? (Yes/No) Is the <u>information</u> to be provided different between the recapitulative statement under the derogation as compared to the recapitulative statement under the general rule? (Yes/No) | No | Yes No | Yes No | Not applicable Not applicable | Not applicable Not applicable | Not applicable Not applicable | Not applicable Not applicable | Not applicable Not applicable | No No | Not applicable Not applicable | Yes No |
| If yes to question 15, please provide details on the differences. | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| Are there any other conditions and limits foreseen by your countr than addressed above in respect of article 263(1a) - (1c) ? | / No | No | No | Not applicable | Not applicable | No | No | Not applicable | No | | No |
| Do the tax authorities monitor when taxable persons reach the | Yes | Not applicable | Yes | Not applicable | Not applicable | No Not applicable | Not applicable | Not applicable | Not applicable | 1 | Yes |
| threshold ? (Yes/No) If yes to question 18, are the taxable persons informed by the tax | | Not applicable | No | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | | Unclear |
| authorities that the taxable person is about to or has reached the threshold e.g. by means of a notification (in due time) ? (Yes/No) | | | | | | | | | | | |
| Is there an intention to undertake a legislative initiative to abolist or change the derogation(s) in your country ? (Yes/No) If yes, please provide details in de last column. | No | Not applicable | No | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | No | | No |
| per filing (article 263(2)) With respect to the filing procedures: | | | | | | | | | | | |
| | | | | | | | | | | | |
| - is the possibility of electronic filing provided? (Yes/No) | Yes | Yes | Yes | | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| a : is the possibility of electronic filing provided? (Yes/No) - is electronic filing mandatory? (Yes/No) | Yes Yes | | Yes Yes, for certain taxable persons | | Yes Yes | Yes No | Yes Yes | Yes No | Yes Yes | Yes No | Yes Yes |
| - is the possibility of electronic filing provided? (Yes/No) | | Yes, for certain taxable persons (as from 1/7/2009) Internet site of the FOD Finance (www.minfin.fgov.be) | Yes, for certain taxable persons Internet site of the FOD Finance (www.minfin.fjgov.be) and the use of INTERVAT | https://inetdec.nra.bg/ | | Yes No TAXISnet | Yes Yes TAXISnet | Yes No No Not applicable | Yes Yes https://adisepo.mfcr.cz/adistc/ adis/dor_epo/epo2/twod/vstur_ expert.faces | No www.skat.dk | Yes Yes www.skat.dk |
| a is the possibility of electronic filing provided? (Yes/No) b is electronic filing mandatory? (Yes/No) c practicalities regarding electronic filing: b which is the website where the statement needs to be | Yes | Yes, for certain taxable persons (as from 1/7/2009) Internet site of the FOD Finance (www.minfin.fgov.be) and the use of INTERVAT Personal digital ID-card or class 3 certificate. | Internet site of the FOD Finance (www.minfin.fgov.be) | https://inetdec.nra.bg/ via a universal electronic signature (a type of an | Yes | TAXISnet Through user name and password provided by the | Yes | No | Yes https://adisepo.mfcr.cz/adistc/ adis/idpr_epo/epo2/uvod/vstup | No www.skat.dk | yww.skat.dk personal certicate dig |
| a - is the possibility of electronic filing provided? (Yes/No) - is electronic filing mandatory? (Yes/No) - practiculities resarding electronic filing: - which is the website where the statement needs to be submitted? - how can the website be entered, e.g. via a personal certificate, digital ID-card, or in another way (i.e. technical | https://finanzonline.bmf.gv.at/ personal certificate & digital ID- card either entered manually or via | Yes, for certain taxable persons (as from 1/7/2009) Internet site of the FOD Internet site of the FOD Finance (www.minfin.figov.be) and the use of INTERVAT Personal digital ID-card or class 3 certificate. No prior registration or entry request needed (no login, password,) | Internet site of the FOD Finance (www.minfin.fgov.be) and the use of INTERVAT Personal digital ID-card or class 3 certificate. No prior registration or entry request needed (no login, | hittps://inetidec.nra.bg/ via a universal electronic signature (a type of an advanced electronic signature) the data are uploaded via a text file (with an extension.bxt | https://inetdec.nra.bg/ via a universal electronic signature (a type of an | TAXISnet Through user name and password provided by the authorities Either manually or xml-files | TAXISnet Through user name and password provided by the authorities | No Not applicable | https://adisepo.mfor.cz/adistc/ adis/idor_epo/epo2/uvod/vstur_ expert.faces | www.skat.dk personal certicate digital ID- card or pin code obtain by the | www.skat.dk personal certicate di card or pin code obt |
| a: is the possibility of electronic filing provided? (Yes/No) - is electronic filing mandatory? (Yes/No) - practicalities regarding electronic filing: - which is the website where the statement needs to be submitted? - how can the website be entered, e.g. via a personal certificate, digital ID-card, or in another way (i.e. technical requirements)? - are the data to be entered manually, uploaded via xmil-file, sent via attachment e.g. in excel format, or is there another way of filing? | https://finanzonline.bmf.gv.at/ personal certificate & digital ID card either entered manually or via | Yes, for certain taxable persons (as from 1/7/2009) Internet site of the FOD Finance (www.minfin.fgov.be) and the use of INTERVAT Personal digital ID-card or class 3 certificate. No prior registration or entry request needed (no login, password,) Either manually or uploaded via zml-file (for sending a higher amount of documents) | Internet site of the FOD Finance (www.minfin.fgov.be) and the use of INTERVAT Personal digital ID-card or class 3 certificate. No prior registration or entry request needed (no login, password,) Either manually or uploaded via xml-file | https://inetdec.nra.bg/ via a universal electronic signature (a type of an advanced electronic signature) the data are uploaded via a text file (with an extension .bxt or .csv) | https://inetdec.nra.bg/ via a universal electronic signature (a type of an advanced electronic signature) the data are uploaded via a text file (with an extension .bxt or .csv) | TAXISnet Through user name and password provided by the authorities Either manually or xml-files | TAXISnet Through user name and password provided by the authorities Either manually or xml-files | Not applicable Not applicable Not applicable | https://adisepo.mfcr.cz/adistc/ adis/idor_epolepo2/uvod/vstup expert.faces No restrictions manually, upload of xml-file | personal certicate digital ID-card or pin code obtain by the tax authorities. Manually or uploaded files | yoww.skat.dk personal certicate d card or pin code ob tax authorities. |
| a is the possibility of electronic filing provided? (Yes/No) is electronic filing mandatory? (Yes/No) - is electronic filing mandatory? (Yes/No) - practicalities regarding electronic filing: . which is the website where the statement needs to be submitted? . how can the website be entered, e.g. via a personal certificate, digital ID-card, or in another way (i.e. technical requirements)? - are the data to be entered manually, uploaded via xml-file, sent via attachment e.g. in excel format, or is there another. | https://finanzonline.bmf.gv.at/ personal certificate & digital ID card either entered manually or via | Yes, for certain taxable persons (as from 1/7/2009) Internet site of the FOD Finance (www.minfin.fgov.be) and the use of INTERVAT Personal digital ID-card or class 3 certificate. No prior registration or entry request needed (no login, password,) Either manually or uploaded via xml-file (for sending a higher amount of documents) Authentification required and possible by either a personal | Internet site of the FOD Finance (www.minfin.fgov.be) and the use of INTERVAT Personal digital ID-card or class 3 certificate. No prior registration or entry request needed (no login, password,) Either manually or uploaded via xml-file | https://inetdec.nra.bg/ via a universal electronic signature (a type of an advanced electronic signature) the data are uploaded via a text file (with an extension .bxt or .csv) the statement should be signed | Yes Ittos://inetdec.nra.bg/ Via a universal electronic signature (a type of an advanced electronic signature) the data are uploaded via a text file (with an extension.bxt | TAXISnet Through user name and password provided by the authorities Either manually or xml-files | TAXISnet Through user name and password provided by the authorities Either manually or xml-files | Not applicable Not applicable | https://adisepo.mfor.cz/adistc/ adis/idor_epo/epo2/uvod/vstur_ expert.faces | personal certicate digital ID-card or pin code obtain by the tax authorities. Manually or uploaded files | yoww.skat.dk personal certicate d card or pin code obt tax authorities. |

| | AUSTRIA | BEL | GIUM | | GARIA | CYF | RUS | | REPUBLIC | | DENMARK |
|---|---|--|---|--|--|---------------------------------|---------------------------------|---|---|--------------------------|--------------------------|
| other relevant practicalities or requirements (e.g. the person | No | No | No | Where the recapitulative | Where the recapitulative | Not applicable | Not applicable | Not applicable | Till 31 March 2011, certificates | Not applicable | Not applicable |
| that will sign the statement should present himself physically | 4 | | | statement is filed by an | statement is filed by an | | | | issued by authorized Czech | | |
| to obtain the certificate, etc)? | A. | | | | authorised person (i.e. the | | | | providers had been accepted | | |
| | A . | | | | electronic signature with which | | | | only. Therefore each person | | |
| | A . | | | the recapitulative statement is | the recapitulative statement is | | | | (including foreigners) had to | | |
| | A. | | | | filed is issued in the name of a | | | | physically obtain the certificate | | |
| | A . | | | third party), a notifying authorisation in a standard | third party), a notifying authorisation in a standard | | | | in the Czech Republic. From 1 April 2011 certificate is not | | |
| | A. | | | | form should be signed by a | | | | necessary provided signed | | |
| | A. | | | form should be signed by a representative of the taxable | representative of the taxable | | | | paper validation is sent to Tax | | |
| | A. | | | person and submitted to the | person and submitted to the | | | | Authorities. | | |
| | A. | | | revenue authorities in a paper | revenue authorities in a paper | | | | , too to toes. | | |
| | | | | format. | format. | | | | | | |
| | | | | | | | | | | | |
| - practicalities regarding paper filing: | | ļ | | | | | Only for corrective statements | | | | |
| | | | | | | | | | | | |
| . which is the address the statement needs to be sent to? | competent tax office | Zuiderpoort - Blok B, Gaston Crommenlaan 6, bus 001, | Zuiderpoort - Blok B, Gaston Crommenlaan 6, bus 001, | Not applicable | Not applicable | VAT authorities VIMA section | VAT authorities VIMA section | Address of local tax office - according to company's seat. | Address of local tax office - according to company's seat. | SKAT Betalingscentret | SKAT Betalingscentret |
| | A. | 9050 Gent | 9050 Gent | | | 1491 Nicosia | | For non-established persons: | | Damstrædet 2 | Damstrædet 2 |
| | A. | 3030 0011 | Avenue de Prince de Liège | | | Cyprus | Cyprus | Financni urad pro Prahu 1, | Financni urad pro Prahu 1, | DK-6950 Ringkøbing | DK-6950 Ringkø |
| | A. | | 133, Bâtiment 1, 5100 Namur | | | *** | | Stepanska 28, 112 33 Praha, | Stepanska 28, 112 33 Praha, | | |
| | | | | | | | | Czech Republic | Czech Republic | | |
| . does a predefined format need to be used? (Yes/No) | Yes | Yes | Yes | Not applicable | Not applicable | Yes | Yes | Yes | | Yes | Yes |
| | A contract of the contract of | | | | | | | | submitted without digital | | |
| | A. | | | | | | | | signature and not via data box, | | |
| | A. | | | | | | | | the system generate special | | |
| | 4 | 1 | | | | | | | document - validation of the | | |
| | | | | | | | | | submission. The validation in | | |
| | | | | | | | | | paper form must be signed and sent to tax authorities. | | |
| . how can the predefined format be obtained by the filer (on | on request and sent by mail by | Sent periodically to the tavable | Sent periodically to the tavable | Not applicable | Not applicable | Pre-printed form sent by the | Corrective statement can be | downloaded on web. | If recapitulative statement is | On request | On request |
| request and sent by mail by the relevant authorities, to be | the relevant authorities, in | person by the tax authorities or | person by the tax authorities or | | | authorities to the taxable | downloaded from the VAT | distributed by tax authorities | submitted without digital | | on request |
| downloaded, to be paid for, to be requested in an office in | person. | provided on request | provided on request | | | person | authorities web site | | signature and not via data box, | | |
| person etc.)? | 4 | | | | | | | | the system generate special | | |
| | 4 | | | | | | | | document - validation of the | | |
| | 1 | | | | | | | | submission. The validation in paper form must be signed | | |
| | | | | | | | | | and sent to tax authorities. | | |
| , is signature necessary? (Yes/No) | Yes | Yes | Yes | Not applicable | Not applicable | Yes | Yes | Yes | Yes | Yes | Yes |
| . if it needs to be signed, who has signing authority (e.g. only | people authorized to sign tax | Any representative of the | Any authorised representative | Not applicable | Not applicable | Director/authorised person of | Director/authorised person of | person authorized to act on | person authorized to act on | Daily Management | Daily Manageme |
| the CEO, the CFO, third party etc.)? | returns and recapitulative statements are introduced to | company or an authorised third party | of the company or an authorised third party | | | the company | | | behalf of company (e.g. by PoA, including authorized third | | |
| | the tax office by a sample | porty | assionacu umu party | | | | | party) | party) | | |
| | signature form. | | | | | | | ,, | , , | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | 1 | | | | | | | | | | |
| - is there a difference as regards the contents to be provided | No | No | No | Not applicable | Not applicable | No | No | Not applicable | No | No | No |
| between electronic and paper recapitulative statements (if both | 4 | | | | | | | | | | |
| are allowed)? (Yes/No) | A. | | | | | | | | | | |
| | A. | | | | | | | | | | |
| | A. | | | | | | | | | | |
| | 1 | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Is the information to be provided in the recapitulative statement | Yes | Not applicable | Yes | Not applicable | Yes | Not applicable | Yes | Not applicable | Yes | Not applicable | Yes |
| different as from 1 January 2010 compared to before 1 January | | | | | | | | | | | |
| 2010 ? (Yes/No) If yes, please elaborate on the differences in the last column. | | | | | | | <u></u> | <u></u> | <u> </u> | | |
| Is it required (legally or in practise) to foresee or to provide the | 1 | | | | | | | | | 1 | |
| local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: | | | | | | | | | | | |
| · | | | | | | | | | | | |
| - the company's accounts ? (Yes/No) | No | No. | No No | Yes, in practice Yes, in practice | | No No | No No | No No | No No | No No | No No |
| - the intrastat return 2 (Yes/No) | | | 11.00 | press in prococc | | No | No | No | No | No | No No |
| - the intrastat return ? (Yes/No) - the VAT return ? (Yes/No) | No No | No No | No | Yes. in practice | | | | | | | INo |
| - the intrastat return ? (Yes/No) - the VAT return ? (Yes/No) | No No | | No No | Yes, the VAT sales ledger | Yes, the VAT sales ledger | No | No | No | No | No | 1 |
| - the intrastat return ? (Yes/No) - the VAT return ? (Yes/No) | No No No | No | | Yes, the VAT sales ledger which is submitted to the | Yes, the VAT sales ledger which is submitted to the | No | No | No | No | No | |
| - the intrastat return ? (Yes/No) - the VAT return ? (Yes/No) | No No | No | | Yes, the VAT sales ledger | Yes, the VAT sales ledger | No | No | No | No | No | |
| - the intrastat return ? (Yes/No) - the VAT return ? (Yes/No) | No. No. No | No | | Yes, the VAT sales ledger which is submitted to the revenue authorities with the | Yes, the VAT sales ledger which is submitted to the revenue authorities with the | No | No | No | No | No | |
| the intrastat return ? (Yes/No). the VAT return ? (Yes/No) - other ? | No No No | No No | No | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return | | | No | | | |
| the intrastat return ? (Yes/No)the VAT return ? (Yes/No)other ? In accordance with article 266, are taxable persons required to | No. No. No. | No | | Yes, the VAT sales ledger which is submitted to the revenue authorities with the | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return | No No | No No | No Yes | Yes | No No | No |
| the intrastat return ? (Yes/No). the VAT return ? (Yes/No). other ? in accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative | No. | No No | No | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return | | | Yes | | | No |
| : the intrastat return ? (Yes/No). : the VAI return ? (Yes/No) other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No) | No No | No No Yes | No Yes | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return Yes | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return Yes | | | | Yes | No | |
| the intrastat return ? (Yes/No) the VAT return ? (Yes/No) other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No) If yes to question 24, please provide details on the additional | NO. NO NO NO AND NO NO AND NO AND NO AND NO AND NO AND | Yes Name and address of the filing company | Yes General info like: Name and address of the filing | Yes, the VAT sales ledger within is submitted to the revenue authorities with the VAT return Yes The following additional information should be included | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return Yes The following additional information should be included | | | Supplies code and number of supplies must be indicated for | Yes Supplies code and number of supplies must be indicated for | No | No Not applicable |
| the intrastat return ? (Yes/No) the VAI return ? (Yes/No) other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No) If yes to question 24, please provide details on the additional | No No | No No No Yes Name and address of the filing company Name, function and phone | Yes General info like: Name and address of the filing company and filing date | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return The following additional information should be included in the recapitable statement: | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return The following additional information should be included in the recapitulative statement: | | | Supplies code and number of | Yes Supplies code and number of | No | |
| the intrastat return ? (Yes/No) the VAT return ? (Yes/No) other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No) If yes to question 24, please provide details on the additional | No No | Yes Name and address of the filing company Name, function and phone number of the signing party | Yes General info like: Name and address of the filing company and filing date Name, function and phone | Yes, the VAT sales ledger within is submitted to the revenue authorities with the VAT return Yes The following additional information should be included in the recapitulative statement: – the name, address, personal | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return Yes The following additional information should be included in the recapitulative statement: - the name, address, personal | | | Supplies code and number of supplies must be indicated for | Yes Supplies code and number of supplies must be indicated for | No | |
| the intrastat return ? (Yes/No) the VAI return ? (Yes/No) other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No) If yes to question 24, please provide details on the additional | No No | No N | Yes General info like: Name and address of the filing company and filing date Name, function and phone number of the signing party | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return Yes The following additional information should be included in the recapituative statement: -the name, address, personal identification number and the | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return Yes The following additional information should be included in the recapitulative statement: - the name, address, personal identification number and the | | | Supplies code and number of supplies must be indicated for | Yes Supplies code and number of supplies must be indicated for | No | |
| the intrastat return ? (Yes/No) the VAT return ? (Yes/No) other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No) If yes to question 24, please provide details on the additional | No No | Yes No No No Yes Name and address of the filing company Name, function and phone number of the signing party Country code and transaction code | Yes General info like: Name and address of the filing company and filing date Name, function and phone number of the signing party and signature | Yes, the VAT sales ledger within is submitted to the revenue authorities with the VAT return Yes The following additional information should be included in the recapitulative statement:—the name, address, personal identification number and the capachty (i.e., proxy or | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return Yes The following additional information should be included in the recapitulative statement: - the name, address, personal identification number and the capacity (i.e. proxy or | | | Supplies code and number of supplies must be indicated for | Yes Supplies code and number of supplies must be indicated for | No | |
| the intrastat return ? (Yes/No) the VAI return ? (Yes/No) other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No) If yes to question 24, please provide details on the additional | No No | No No No No No No Name and address of the filing company Name, function and phone number of the signing part Country code and transaction code Indication of the | Yes General info like: Name and address of the filing company and filing date Name, function and phone number of the signing party and signature Country code and transaction | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return Yes The following additional information should be included in the recapituable statement: - the name, address, personal identification number and the capacity (i.e. proxy or representative) of the person | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return Yes The following additional information should be included in the recapitulative statement: - the name, address, personal identification number and the capacity (i.e. proxy or representative) of the person | | | Supplies code and number of supplies must be indicated for | Yes Supplies code and number of supplies must be indicated for | No | |
| the intrastat return ? (Yes/No) the VAT return ? (Yes/No) other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No) If yes to question 24, please provide details on the additional | No No | Yes Name and address of the filing company Name, function and phone number of the signing party Country code and transaction code Indication of the month/quarter/year of the | Yes General info like: Name and address of the filing company and filing date Name, function and phone number of the signing party and signature Country code and transaction code (L for goods, T for | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return The following additional information should be included in the recapitulative statement: - the name, address, personal identification number and the capacity (i.e., proxy or representative) of the person filing the statement; | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return The following additional information should be included in the recopilulative statement: - the name, address, personal identification number and the capacity (i.e. proxy or representative) of the person filling the statement; | | | Supplies code and number of supplies must be indicated for | Yes Supplies code and number of supplies must be indicated for | No | |
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| .: the intrastal return ? (Yes/No) the VAT return ? (Yes/No) other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No) If yes to question 24, please provide details on the additional information required. | No No | Yes Name and address of the filing company Name, function and phone number of the signing party Country code and transaction code Indication of the month/quarter/year of the | Yes General info like: Name and address of the filing company and filing date Name, function and phone number of the signing party and signature Country code and transaction code (. for goods, T for triagulation and S for services) Indication of the Indication of the State of | Yes, the VAT sales ledger within is submitted to the revenue authorities with the VAT return The following additional information should be included in the recapitulative statement: -the name, address, personal identification number and the capacity (i.e., proxy or representative) of the person filing the statement; -the tax period in which the VAT became chargeable, | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return The following additional information should be included in the recapitulative statement: - the name, address, personal identification number and the capacity (i.e. proxy or representative) of the person filling the statement; - the tax period in which the VAT became chargeable, | | | Supplies code and number of supplies must be indicated for | Yes Supplies code and number of supplies must be indicated for | No | |
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| the intrastat return ? (Yes/No) the VAT return ? (Yes/No) other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No) If yes to question 24, please provide details on the additional | No No | Yes Name and address of the filing company Name, function and phone number of the signing party Country code and transaction code Indication of the month/quarter/year of the | Yes General info like: Name and address of the filing company and filing date Name, function and phone number of the signing party and signature Country code and transaction code (L for goods, T for services) Indication of the month/quarter/year of the transaction in case of corrections of material | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return Yes The following additional information should be included in the recapitable statement: - the name, address, personal identification number and the capacity (i.e., proxy or representabley of the person filing the statement; - the tax period in which the VAT became chargeable, where the said period is different from the tax period to which the present the variety of the person which the present the variety of the person that the variety of the person that the variety of the person that the variety of the variety | Yes, the VAT sales ledger which is submitted to the revenue authorities with the VAT return The following additional information should be included in the recapitulethe statement: - the name, address, personal identification number and the capacity (i.e. proxy or representative) of the person filing the statement; - the tax period in which the VAT became chargeable, where the said period is different from the tax period to which the present to which the present the variety of the person where the said period is different from the tax period to which the present of the variety of the variety of the period to which the present of the variety of | No . | | Supplies code and number of supplies must be indicated for | Yes Supplies code and number of supplies must be indicated for | No | |
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| Are VAT groups required to file recapitulative group level or on the level of the different me | | | | | | | | 1 | | | | |
|--|--|---|--|--|--|---|---|---|--|--|--|---|
| group level or on the level of the different me | | up ievei | Level of the different members | Level of the different members | Not applicable | Not applicable | On group level | On group level | VAT group level | VAT group level | VAT group level | VAT group leve |
| | icilibers : | | | | | | | | | | | |
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| | | | | | | | | | | 1 | | |
| Are there any differences between established | ad and non- No | | No | No | No | No | No | No | No | No | No | No |
| established taxable persons with respect to the | | | | 1.0 | 1.0 | 1.00 | 110 | 1.00 | | 1.0 | 1.0 | 1 |
| statements (excluding the fact that, in princip | | | | | | | | | | | | |
| established taxable persons it is not required | to file a | | | | | | | | | | | |
| recapitulative statement for services)? (Yes/N | | | | | | | | | | | | |
| If yes, please elaborate in the last column | | | | | | | | | | | | |
| Are there any other differences as from 1 Jan | nuary 2010 compared No | | No | No | No | No | No | No | No | No | No | No |
| to before 1 January 2010 related to the recap | pitulative statement | | | | | | | | | | | |
| not yet mentioned above ? (Yes/No) | | | | | | | | | | | | |
| If yes, please elaborate on the differences in | the last column. | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Are there any other derogations foreseen (e.g. | g. the possible No | | No | No | No | No | No | No | No | No | No | No |
| derogation foreseen in articles 270 and 271) | ? (Yes/No) | | | | | | | | | | | |
| If yes, please elaborate in the last column an | nd indicate whether | | | | | | | | | | | |
| there is a difference as from 1 January 2010 | compared to before | | | | | | | | | | | |
| 1 January 2010 in this respect. | | | | | | | | | | | | |
| Is a penalty foreseen in case of late filing of t | the recapitulative Yes | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| statement ? (Yes/No) | | | | | | | | | | | | |
| If ves to question 30. please state whether th | he penalty is: | | | | | | | | | | | |
| - a fixed amount ? (Yes/No) | No | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| - proportional ? (Yes/No) | Yes | | No | No | No | No | No | No | Not applicable | No | No | No |
| Is a penalty foreseen in case of none filing of | of the recapitulative Yes | - | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| statement ? (Yes/No) | | | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | | <u> </u> | | |
| If yes to question 32, please state whether the | he penalty is: | | | | | | | | | 1 | 1 | |
| - a fixed amount ? (Yes/No) | Yes | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| - proportional ? (Yes/No) | No | | No | No | No | No | No | No | No | No | Yes | Yes |
| Is a penalty foreseen in case the recapitulative | ive statement is No | | Yes | Yes | No | No | Not applicable | Yes | Yes | Yes | No | No |
| incomplete ? (Yes/No) | | | | | I | | ., | | | | 1 | |
| If ves to question 34. please state whether th | he penalty is: | | | | | | | | | | | |
| - a fixed amount ? (Yes/No) | Not a | applicable | Yes | Yes | Not applicable | Not applicable | Not applicable | Yes | Yes | Yes | Not applicable | Not applicable |
| - proportional ? (Yes/No) | Not a | | No | No | Not applicable | Not applicable | Not applicable | No | No | No | Not applicable | Not applicable |
| | | | | | | | | | | | | |
| What are, in your experience, the practical is: | sques tayable nersons Not a | annlicable | | . Because of higher frequency, | | If the data structure of the | | Tight deadline for submission as | Not applicable | Not applicable | | Setting up new pr |
| are generally confronted with when having to | n comply with the | арриосыю | | more time needed for | | recapitulative statement does | | from 1 January 2010 | Teor applicable | rect applicable | | the ERP system. |
| recapitulative statement requirements ? | o compiy mar are | | | completing the monthly VAT | | not comply with the | | | | | | the enterprises in |
| recapitalative statement requirements : | | | | compliance process. | | requirements under the local | | | | | | administering/han |
| | | | | . Knowledge of other EU | | secondary VAT legislation, the | | | | | | rules. |
| | | | | member states' VAT rules on | | statement might not be accepted | | | | | | 1.2.22. |
| | | | | exemptions (whether or not to | | as submitted and a penalty for | 1 | | | | | |
| | | | | include particular services in the | | non-submission or late- | | | | | | |
| | | | | statements). | | submission could be imposed. | | | | | | |
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| Are you in the knowledge or possession of ou | uhlir napere puhlishad. Nov. | andicable | | No. | | No. | No. | No. | No. | No | No. | No. |
| Are you in the knowledge or possession of put he a associations but on differ income. | ublic papers published. Not a | applicable | | No | | No | No | No | No | No | No | No |
| by e.g. associations, PwC, on difficulties/iss | ssues with respect of | applicable | | No | | No | No | No | No | No | No | No |
| by e.g. associations, PwC, on difficulties/iss the recapitulative statement. If yes, please sh | ssues with respect of | applicable | | No | | No | No | No | No | No | No | No |
| by e.g. associations, PwC, on difficulties/iss the recapitulative statement. If yes, please sh | ssues with respect of | applicable | | No | | No | No | No | No | No | No | No |
| by e.g. associations, PwC, on difficulties/iss the recapitulative statement. If yes, please sh with us. ity Acquisition statement | sues with respect of hare this publication | applicable | No | No No | No | No | No No | No | No. | No No | No No | No No |
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| by e.g. associations, PwC, on difficulties(s)s the recapitulative statement. If yes, please st with us. Is it required in your local VAT legislation for submit statements giving details on the intra-acquisitions (cfr. article 268) ? (Yes/No) 1. It wes to usestion 38, please provide the perimental years of the years of the perimental years of the years of years of the years of years of the years of the years of years | suses with respect of hare this publication taxable persons to No -Community loidicity: Not. | applicable applicable applicable applicable applicable applicable | Not applicable | Not applicable | Not applicable | No No Not applicable. | Not applicable | No No Aspolicable Not aspolicable Not applicable Not applicable Not applicable Not applicable Not applicable Not applicable | No Not applicable | No Not applicable | Not applicable | No Not applicable |
| by e.g. associations, P.W., on difficulties(s): the recapitulative statement. If yes, please st with us. Is it required in your local VAT legislation for submit statements giving details on the intra-acquisitions (cfr. article 268) ? (Yes/No). It yes to question 38, please provide the peri-monthly ? (Yes/No)question 18, please provide the peri-monthly ? (Yes/No)question (Yes/No)question (Yes/No)question (Yes/No)drier ? (Yes/No) -drier ? (Yes/No) -ther ? (Yes/ | suses with respect of hare this publication taxable persons to No -Community loidicity: Not. | applicable applicable applicable applicable applicable | Not applicable Not applicable Not applicable Not applicable Not applicable Not applicable | Not applicable Not applicable Not applicable Not applicable Not applicable Not applicable | Not applicable Not applicable Not applicable Not applicable Not applicable Not applicable | No No applicable Not applicable Not applicable Not applicable Not applicable Not applicable | Not applicable | No No applicable Not applicable Not applicable Not applicable Not applicable Not applicable | No Not applicable | No Not applicable Not applicable Not applicable Not applicable Not applicable Not applicable | No Not applicable Not applic | No Not applicable |
| by e.g. associations, P.W., on difficulties(s): when exapitualities statement. If yes, please st with us. Is it required in your local VAT legislation for submit statements giving details on the intra-acousistions (cfr. article 288) ? (Yes/No) if yes to question 38, please provide the peri-monthly ? (Yes/No) annually ? (Yes/No) | suses with respect of hare this publication taxable persons to Community Not. | applicable applicable applicable applicable applicable applicable | Not applicable | Not applicable | Not applicable | No No Not applicable. | Not applicable | No No Aspolicable Not aspolicable Not applicable Not applicable Not applicable Not applicable Not applicable Not applicable | No Not applicable | No Not applicable | Not applicable | No Not applicable |
| by e.g. associations, P.W., on difficulties(s): when excapitulative statement. If yes, please st with us. Is it required in your local VAT legislation for submit statements giving details on the intra-acousistions (cfr. article 268): 2 (Yes/No). If yes to question 38, please provide the perion of the state of the perion of the perio | suses with respect of hare this publication taxable persons to Community Not. Signed in all for the intra- for the alma- for the ara- for the ar | applicable applicable applicable applicable applicable applicable | Not applicable | Not applicable | Not applicable | No No Not applicable. | Not applicable | No No Aspolicable Not aspolicable Not applicable Not applicable Not applicable Not applicable Not applicable Not applicable | No Not applicable | No Not applicable | Not applicable | No Not applicable |
| by e.g. associations, PwC, on difficulties(s)s the recapitulative statement. If yes, please st with us. Is it required in your local VAT legislation for submit statements giving details on the intra-acquisitions (cfr. article 268) ? (Yes/No) 1. It wes to usestion 38, please provide the perimental years of the years of the perimental years of the years of years of the years of years of the years of the years of years | suses with respect of hare this publication taxable persons to Community Not. Signed in all for the intra- for the alma- for the ara- for the ar | applicable applicable applicable applicable applicable applicable | Not applicable | Not applicable | Not applicable | No No Not applicable. | Not applicable | No No Aspolicable Not aspolicable Not applicable Not applicable Not applicable Not applicable Not applicable Not applicable | No Not applicable | No Not applicable | Not applicable | No Not applicable |

| ANSWERS QUESTIONS | Before the amendment made by Directive 2008/117/EC (i.e. before 1 January 2010) | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative | Before the amendment made by Directive 2008/117/EC (i.e. before 1 January 2010) | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative | made by Directive | After the amendment made | e by Directive 2008/117/EC (| i.e. as from 1 January 2010) | Before the amendment made by Directive 2008/117/EC (i.e. before 1 January 2010) | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative | Before the amendment made by Directive 2008/117/EC (i.e. before 1 January 2010) | After the amendmer by Directive 2008/1 (i.e. as from 1 Jar 2010) Combined recapitula |
|--|--|---|--|---|--------------------------------|-------------------------------------|--|--|--|--|--|--|
| QUESTIONS | | statement for GOODS and SERVICES | | statement for GOODS and SERVICES | | statement for GOODS and SERVICES | Separate recapitulative statement for GOODS | Separate recapitulative statement for SERVICES | | statement for GOODS and SERVICES | | statement for GOOD SERVICES |
| (article 263(1)) | | | | | | | | | | | | |
| Is there a separate or a combined recapitulative statement for | combined | combined | combined | combined | Not applicable | No | separate | separate | Not applicable | combined | combined | combined |
| goods and services ? (Yes/No) | | | | | , | | | | , | | | |
| Is the recapitulative statement a 'stand alone' statement? | Yes | Yes | Yes | Yes | No | Not applicable | No | Yes | Yes | Yes | Yes | Yes |
| (Yes/No) | | | | | | '' | | | | | | |
| If no, please state with which other statement(s) it is combined | | | | | | | | | | | | |
| (e.g. with intrastat) in the last column. Please provide the periodicity of the recapitulative statement | | | | | | | | | | | | |
| Please provide the periodicity of the recapitulative statement | | | | | | | | | | | | |
| according to the general rule: | | | | | | | | | | | | |
| a - monthly ? (Yes/No) | No | Yes. as from 1/1/2011 | No | Yes | Yes | Not applicable | Yes | Yes | No | Yes | No | Yes |
| b - quarterly ? (Yes/No) | Yes | No | Yes | No | No | Not applicable | No | No | Yes | No | Yes | No |
| c - annually ? (Yes/No) | No | No | No | No | No | Not applicable | No | No | Yes | No | No | No |
| d - other ? (Yes/No) | No | No | No | No | No | Not applicable | No | No | No | No | No | No |
| If ves. please specify in the last column. | | | | | | | | | | | | |
| Please state the due date of the recapitulative statement foreseen | 20th day of the month | 20th day of the month | 15th of the second month | 20th of the first month | The 10th working day of the | Not applicable | The 10th working day of the | The 10th working day of the | 10th of the month following | 25th of the month following | Deadline for submission is the | Deadline for submis |
| in your local legislation. | following the representative month | following the representative month | following the period in question. | following the month in question. | following month | | following month | following month | the filing period | the filing period | 20th day of the month following the quarter for which the recapitulative statement is filed. In the event of an electronic submission, the deadline is extended up to the 26th day of the month following the quarter for which the recapitulative statement was filed. | initial duly filed reca statements is the 26 |
| Please provide the periodicity of the VAT return: | | | | | | | | | | | | |
| a - monthly ? (Yes/No) | Yes | Yes | Yes | Yes | Yes | | Yes | Yes | Yes | Yes | Yes | Yes |
| mondiny: (Teapho) | 1 | | 1.3 | | I3 | I | 1.00 | l.~ | 1 | 1 | 1.03 | |
| b - bi-monthly ? (Yes/No) | No | No | No | No | No | | No | No | No | No | No | No |
| c - quarterly ? (Yes/No) | No. | No. | No. | Yes | Yes (depending on the amount | | Yes (depending on the amount | | | Yes | Yes | Yes |
| quartery : (100/110) | l | | | 1.0 | | I | | | 1 | 1 | 1 | |
| d - annually ? (Yes/No) | No | No | No | Yes | of vour turnover) | t | of vour turnover) Yes (depending on the amount | of your turnover) Yes (depending on the amount | Yes | Yes | No | No |
| | I | I | [· · · | 1 | of your turnover - VAT | I | | of your turnover - VAT | 1 | 1 | [| |
| | I | I | I | 1 | instalments have to be paid on | I | instalments have to be paid on | | 1 | 1 | I | |
| | I | I | I | 1 | | I | | | 1 | 1 | I | |
| - other ? (Yes/No) | Yes | Vac | No | No | a quarterly hasis) | | a quarterly hasis) | a quarterly hasis) | No | No | No. | No |
| If yes, please specify in the last column. | 100 | Yes | no no | 100 | No | I | The state of the s | 140 | 140 | The state of the s | THE STATE OF THE S | 140 |
| if yes, please specify in the last column. | | | | | | | | | | | | |
| Is the periodicity of the recapitulative statement aligned with the | N- | V f 1/1/2011 | No | Ne | N- | | No | No | V | No | W | No |
| periodicity of the VAT return? (Yes/No) Please note that 'Yes' indicates that the periodicity is aligned in all cases. | | Yes, as from 1/1/2011 | NO | INO | No | | NO | NO | Yes | NO . | Tes . | No |
|)/Option(s) applied (article 263(1a) - (1c)) | | | | | | | | | | | | |
| Does your local VAT legislation foresee any derogation from the | No | No | No | No | No | | No | No | | Yes | No | No |
| general rule ? (Yes/No) | | | | | | | | | | | | |
| Please provide the periodicity of the recapitulative statement | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | l - | Not applicable | Not applicable | | | | |
| according to the derogation: | , | , | , | | , | | , | , | | | | |
| a - monthly ? (Yes/No) | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | | Not applicable | Not applicable | | No | Not applicable | Not applicable |
| b - quarterly ? (Yes/No) | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | | Not applicable | Not applicable | | Yes | Not applicable | Not applicable |
| c - annually ? (Yes/No) | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | | Not applicable | Not applicable | | Yes | Not applicable | Not applicable |
| d - other ? (Yes/No) | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | | Not applicable | Not applicable | | No | Not applicable | Not applicable |
| If yes, please specify in the last column. | | | " | | | | | | | | 1 | |
| Please state the due date of the recapitulative statement foreseen | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | | Not applicable | Not applicable | | 25th of the month following the | Not applicable | Not applicable |
| in your local legislation. | | | | | | | | | | filing period | | |
| Please state the threshold (taxable amount, excl VAT) in order for | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | | Not applicable | Not applicable | | EUR 100,000 from July 1, 2010 | Not applicable | Not applicable |
| the derogation(s) to apply (EUR 50.000 / EUR 100.000 / other ? - | I | I | I | 1 | I | I | 1 | | 1 | to December 31, 2011; EUR | I | |
| or equivalent national currency). | I | I | I | 1 | I | I | 1 | | 1 | 50,000 as from January 1, 2011 | I | |
| | I | I | I | 1 | I | I | 1 | | 1 | (general rule) | I | |
| | I | I | I | 1 | I | I | 1 | | 1 | 1 | I | |
| | I | I | I | 1 | I | I | 1 | | 1 | 1 | I | |
| No. of the last of | | | | N | No. 1 P I I | | No. of the last | No. and Post I | | | Maria de la Contraction de la | Maria de la Cal |
| Please state which quarters are taking into account to check the | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | I | Not applicable | Not applicable | 1 | current quarter and 4 previous | NOT applicable | Not applicable |
| threshold (current quarter and 4 previous quarters, previous | I | I | I | 1 | I | I | 1 | | 1 | quarters | 1 | 1 |
| calendar year, other ?). | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| When the threshold is reached in a certain quarter, as from when | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | | Not applicable | Not applicable | | in the current month the | Not applicable | Not applicable |
| will the derogation not be applicable anymore (after the end of | I | I | I | 1 | I | I | 1 | | 1 | threshold is exceeded and for | 1 | 1 |
| the quarter, after the end of the month in which the threshold has been reached, other)? | | | | | | | | | | every month in this quarter. | | |

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| When the threshold is reached, what is the due date to file the last recapitulative statement under the derogation ? | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | 25th of the month following th previous quarter | Not applicable | Not applicabl |
|---|---|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Please state whether the application of the derogation for taxable | 4 | | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | | | |
| persons is: - obligatory ? (Yes/No) | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | No | Not applicable | Not applicable |
| - an option ? (Yes/No) | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Yes | Not applicable | Not applicable |
| Is the <u>information</u> to be provided different between the recapitulative statement under the derogation as compared to the recapitulative statement under the general rule? (Yes/No) | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | No | Not applicable | Not applicable |
| If yes to question 15, please provide details on the differences. | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| Are there any other conditions and limits foreseen by your countr than addressed above in respect of article 263(1a) - (1c) ? | / Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | No | Not applicable | Not applicable |
| Do the tax authorities monitor when taxable persons reach the | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Yes | Not applicable | Not applicable |
| threshold? (Yes/No) If yes to question 18, are the taxable persons informed by the taxable person is about to or has reached the threshold e.g. by means of a potification (in due time)? (Yes/No) | | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | No, but by the Federal Centr. Tax Office who receives the data from the local tax | Not applicable | Not applicable |
| threshold e.g. by means of a notification (in due time) ? (Yes/No) Is there an intention to undertake a legislative initiative to abolish | | Not applicable | Not applicable | No | Not applicable | Not applicable | Not applicable | data from the local tax authorities. | Not applicable | Not applicable |
| If yes, please provide details in de last column. | Not applicable | Not applicable | Tot approace | | not appreciate | ное аррисание | Not applicable | | Not applicable | Not applicable |
| per filing (article 263(2)) | | | | | | | | | | |
| With respect to the filing procedures: - is the possibility of electronic filing provided? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| - is electronic filing mandatory? (Yes/No) | No | No | No | Yes | Depending on the amount of your turnover | Depending on the amount of your turnover | Yes (except for business benefiting from the "franchise en base" regime which can opt for paper filing) | Yes | Yes | Yes |
| - practicalities regarding electronic filing: which is the website where the statement needs to be submitted? | http://www.emta.ee/index.php ?id=12223 | http://www.emta.ee/index.php ?id=12223 | | www.tyvi.fi or https://www.ilmoitin.fi/webtam o/ | Prodouane website: https://pro.douane.gouv.fr | Prodouane website: https://pro.douane.gouv.fr. | Prodouane website: https://pro.douane.gouv.fr. | http://www.bzst.de/DE/Homi home_node.html | :/ www.taxisnet.gr | www.taxisnet.g |
| . how can the website be entered, e.g. via a personal | With ID card, user ID or via | With ID card, mobile ID, user | Personal KATSO ID that is | Personal KATSO ID that is | The website can be entered via | The website can be entered | via The website can be entered via | No technical requirements to | In order to access the website | In order to ac |
| certificate, digital ID-card, or in another way (i.e. technical | Internet bank | ID or via Internet bank | applied by the company in question to a specific person. | applied by the company in question to a specific person. | confidential identification and connection codes (granted after setting up of a personNot | confidential identification a connection codes (granted | d confidential identification and connection codes (granted after setting up of a person his | enter the website necessary. However, the electronic submission itself can be done | you need to subscribe by entering specific information requested (i.e VAT number, | you need to s entering speci requested (i.e |
| requirements) ? | | | | | applicablel account on the | account on the website and | | in 3 versions: | tradename, address) and after | |
| requirements) ? | | | | | applicablel account on the website and registration to the e-filling service) | | account on the website and registration to the e-filling service) | in 3 versions: 1. free access; program provided on a server by the Federal Ministry of Finance. 2. ELSTER-online (secured access; ELSTER is a program to file any tax returns (person income tax, VAT returns, trat tax a.s.o.; registration needed 3. certified and secured acce through a special server provided by the Federal | a short period of time (a couple of days) the requester will be provided through an email of a unique username and password. | a short period couple of days will be provide email of a unic and password. |
| | Manually | Manually or united size and fire | Too conjer man, th. Na- | Tool service manuful. Herein | website and registration to the e-filling service) | account on the website and registration to the e-filling service) | registration to the e-filling service) | free access; program provided on a server by the Federal Ministry of Finance LESTER-online (secured access; ELSTER is a program to file any lax returns (persos income tax, VAT returns, fax tax a.s.o.; registration neede 3. certified and secured acce through a special server provided by the Federal Ministry of Finance | a short period of time (a couple of days) the requester will be provided through an email of a unique username and password. | a short period couple of days will be provide email of a unic and password. |
| are the data to be entered manually, uploaded via xml-file, sent via attachment e.g. in excel format, or is there another way of filing? | Manually | | independent service provider also other options are | service: files can be transferred electronically. Through an independent service provider also other options are | website and registration to the e-filling service) | account on the website and registration to the e-filling service) Data can be entered manu. | registration to the e-filling | free access; program provided on a server by the Federal Ministry of Finance LESTER-online (secured access; ELSTER is a program to file any lax returns (persos income tax, VAT returns, fax tax a.s.o.; registration neede 3. certified and secured acce through a special server provided by the Federal Ministry of Finance | a short period of time (a couple of days) the requester will be provided through an email of a unique username and password. the data are entered manually by | a short period couple of days will be provide email of a unic and password. |
| . are the data to be entered manually, uploaded via xml-file, sent via attachment e.g. in excel format, or is there another | | | service: files can be transferred electronically. Through an independent service provider also other options are available. | service: files can be transferred electronically. Through an independent service provider | website and registration to the e-filling service) Data can be entered manually on line or uploaded via an xml file | account on the website and registration to the e-filling service) Data can be entered manu. | registration to the e-filling service) by Data can be entered manually | I. free access; program provided on a server by the Federal Ministry of Finance 2. ELSTER-online (secured access; ELSTER is a program to file any lax returns (persos income tax, VAT returns, trast tax a.s.o.; registration neede 3. certified and secured acce through a special server provided by the Federal Ministry of Finance. xml-file format necessary but program is provided for free | a short period of time (a couple of days) the requester will be provided through an email of a unique username and password. It is the data are entered manually by the couple of the c | a short period couple of days will be provide mail of a unit and password. The electronic in encrypted fi identified with users' code. Al other data, the full mane, ID address should be addre |
| . are the data to be entered manually, uploaded via xml-file, sent via attachment e.g. in excel format, or is there another way of filing? . is the statement to be signed by a digital signature, or is | At the end of the report a "Confirm" button must be clicked y Member of the Management | (possible as from 1/1/2011) At the end of the report a "Confirm" button must be clicked | service: files can be transferred electronically. Through an independent service provider also other options are mailable. KATSO ID covers the signature. | service: files can be transferred electronically. Through an independent service provider also other options are available. KATSO ID covers the signature | website and registration to the e-filling service) Data can be entered manually on line or uploaded via an xml file | account on the website and registration to the e-filling service) Data can be entered manu. | registration to the e-filling service) by Data can be entered manually | I. free access; program provided on a server by the Federal Ministry of Finance 2. ELSTER-online (secured access; ELSTER is a program to file any tax returns (person income tax, VAT returns, trata tax a.s.o.; registration needed 3. certified and secured accethrough a special server provided by the Federal Ministry of Finance. xml-file format necessary but program is provided for free the Federal Ministry of Finance. | a short period of time (a couple of days) the requester will be provided through an email of a unique username and password. The electronic file is delivered in encrypted form and is identified with the name and users' code. Along with the other data, the accountant's full mem, 201 number and | a short period couple of days will be provide mail of a unit and password. The electronic in encrypted fi identified with users' cote. A) other data, the full mame, ID will hall mame, ID will mam |

| | | 503 | CONTRACTOR | I FINE | LAUD | | ED. | NOT. | | 055 | MANY | 00 | FFOF |
|------------|---|---|---|---|--|---|-----|---|--|----------------|---|---|---|
| | . other relevant practicalities or requirements (e.g. the person that will sign the statement should present himself physically to obtain the certificate, etc)? | | No No | To receive the KATSO ID the person who files the statements has to identify himself though e.g. bank user identification or wisit the tax authorities in person. | To receive the KATSO ID the person who files the statements has to identify himself though e.g. bank user identification or visit the tax authorities in person. If the persons entitled to sign and grant the KATSO ID on behalf of the company are foreign persons, the KATSO ID can be granted (to a Finnish person) through apostille procedure. | Not applicable | FKA | ANCE | Not applicable | GE: | MANY A participation number for electronic submission should be obtained in advance if free access option (program provided on a server by the Federal Ministry of Finance) is used | Not applicable | Not applicable |
| | | | | | | | | | | | ļ | | |
| | d - practicalities regarding paper filing: | | | | | | | | | | | | |
| | | | Depends on the tax office which registered the company as a VAT liable person. | | Provided by the tax authorities in question | The statement needed to be sent to the relevant customs office ("Centre InterrégioNot applicablel de Saisie des Données or CISD) | | The statement needs to be sent to the relevant customs office (CISD) | The statement needs to be sent to the relevant customs office (CISD) | | Bundeszentralamt für Steuern - Dienstsitz Saarlouis - 66738 Saarlouis - is automatically printed in the form | The recapitulative statement should be addressed to the relevant Tax Authority's address. | The recapitulative statement should be addressed to the relevant Tax Authority's address. |
| | . does a predefined format need to be used? (Yes/No) | Yes | Yes | Yes | Yes | Yes | | Yes | Yes | | Yes | | The documents are same as if the recapitulative statement was to be filed in electronic form. |
| | . how can the predefined format be obtained by the filer (on | To be downloaded from the | To be downloaded from the | The form can be downloaded | The tax authorities will provide | The predefined form was | | The predefined form is | The predefined form on | | You can just visit the webiste | The requester can download | The requester can download |
| | request and sent by mail by the relevant authorities, to be downloaded, to be paid for, to be requested in an office in | website http://www.emta.ee/index.php ?id=2019 | website | from the web pages of the tax | the forms if they grant the | available in relevant customs offices or can be downloaded | | available in relevant customs offices or can be downloaded | request can be sent by mail or can be downloaded | | and choose the free access and then you can see the recapitulative statement which is available for completion and download. | the predefined format through the website: | the predefined format through the website: www.gsis.gr |
| | is signature necessary? (Yes/No) if it needs to be signed, who has signing authority (e.g. only the CEO, the CFO, third party etc.)? | taxpayer: Member of the Management Board or third party who has a proxy to sign | Yes The legal representative of the taxpayer: Member of the Management Board or third party who has a proxy to sign the statement (for example accountant). | Yes Person entitled to sign on behalf of the company. | Yes Person entitled to sign on behalf of the company. | Yes The statement could be signed by any person empowered to bind the company. | | Yes The statement can be signed by any person empowered to bind the company. | Yes The statement can be signed by any person empowered to bind the company. | | Yes A signature of the entrepreneur is required. | should be signed by the accountant and the legal | Yes. The Recapitulative Statement should be signed by the accountant and the legal representative of the company. |
| | is there a difference as regards the contents to be provided between electronic and paper recapitulative statements (if both are allowed)? (Yes/No) | No | No | No | No | No | | No | No | | No | No | No |
| Miscellane | ous . | | | | | | | | | | | | |
| | 22 Is the information to be provided in the recapitulative statement different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No) If yes, please elaborate on the differences in the last column. | Not applicable | Yes | Not applicable | Yes | No | | No | Yes | Not applicable | Yes | Not applicable | Yes |
| : | 23 Is it required (legally or in practice) to forese or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: | | | | | | | | | | | | |
| | a - the company's accounts ? (Yes/No) | No | No | No | No | Recommended | | Recommended | Recommended | | No | No | No |
| | b - the intrastat return ? (Yes/No) c - the VAT return ? (Yes/No) | No Yes | No Yes | No No | No. | Recommended Recommended | | Recommended Recommended | Recommended Recommended | | No No | No. | No No |
| | d - other ? | No | No | No No | No | No | | No | No | | However, local tax authorities and the Federal Ministry of Finance will ask questions if the values between the VAT return and the recapitulative statement are different because they have to match. | No | No |
| | provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No) If yes to question 24, please provide details on the additional information required. | Yes The statement must include the code of the Member State that issued the VAT number to the purchaser. | the code of the Member State | Not applicable | Not applicable | Yes As the recapitulative statement is merged with the Intrastat, the taxable person must also include in the statement the information required for Intrastat purposes. | | Yes As the recapitulative statement is merged with the Intrastat, the taxable person must also include in the statement the information required for Intrastat purposes. | Not applicable | | Yes | Not applicable | No Not applicable |

| | | ES | IONIA | PIN | LAND | | FR | ANCE | | GER | | 0.0 | EEGE |
|--|--|--|---|---|---|---|----|--|---|--------------|---|---|--|
| | file recapitulative statements on VAT | Not applicable | On VAT group level | Level of different members | Level of different members | Not applicable | | Not applicable | Not applicable | | On the level of each member | Not applicable | Not applicable |
| group level or on the level of the | f the different members ? | | | | | | | | | | of a VAT group | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 27 Are there any differences betw | | N- | No | No | No | No | | No | No | | No | No | No |
| | with respect to the recapitulative | NO | NO | NO | NO | NO | | NO | INU | | NO | INO | INO |
| statements (excluding the fact | | | | | | | | | | | | | |
| established taxable persons it i | | | | | | | | | | | | | |
| recapitulative statement for se | | | | | | | | | | | | | |
| If we nlease elaborate in the | e last column | | | | | | | | | | | | |
| 28 Are there any other differences | ces as from 1 January 2010 compared | No | No | No | No | No | | No | No | | No | No | No |
| | ated to the recapitulative statement | | | | | | | | | | | | |
| not yet mentioned above ? (Ye | Yes/No) | | | | | | | | | | | | |
| If yes, please elaborate on the | he differences in the last column. | | | | | | | | | | | | |
| 29 Are there any other derogation | f (thihl- | N- | No | No | No | No | | No | No | | No | No | No |
| derogation foreseen in articles | or 270 and 271) 2 (Vec/No) | NO | NO | NO | NO. | NO | | NO | ING | | NO . | NO . | INU |
| If was please elaborate in the | e last column and indicate whether | | | | | | | | | | | | |
| there is a difference as from 1 | 1 January 2010 compared to before | | | | | | | | | | | | |
| 1 January 2010 in this respect | | | | | | | | | | | | | |
| 30 Is a penalty foreseen in case of | of late filing of the recapitulative | Yes | Yes | Yes | Yes | Yes | | Yes | Yes | | Yes | Yes | Yes |
| statement ? (Yes/No) | | | | | | | | | | | | | |
| 31 If ves to question 30. please st | state whether the penalty is: | | 1 | | | | | | | | | | |
| a - a fixed amount ? (Yes/No) | | Yes | Yes | Yes | Yes | Yes | | | Yes | | | Yes | Yes |
| b - proportional ? (Yes/No) | | No. | No | No | No | No | | | No | | | No | No |
| 32 Is a penalty foreseen in case of | or none filing of the recapitulative | Yes | Yes | Yes | Yes | Yes | | Yes | Yes | | Yes | Yes | Yes |
| statement ? (Yes/No) | state whether the popular is: | | + | | 1 | | | | | | | | + |
| 33 If yes to question 32, please st a - a fixed amount ? (Yes/No) | state whether the penalty is: | Yes | Yes | Yes | Yes | Yes | | Yes | Yes | | Yes | Yes | Voc |
| b - proportional ? (Yes/No) | | No. | No Yes | Yes No | No Yes | Yes No | | | No | | | No No | Yes No |
| 34 Is a penalty foreseen in case t | the recapitulative statement is | Yes | Yes | Yes | Yes | Yes | | Yes | Yes | | | Yes | Yes |
| incomplete ? (Yes/No) | and a superior of the superior | I | 1 | 1 | I | | | 1 | 1 | | [· | 1 | 1 |
| 35 If ves to question 34, please st | state whether the penalty is: | | | | | | | | | | | | |
| a - a fixed amount ? (Yes/No) | | Yes | Yes | Yes | Yes | Yes | | Yes | Yes | <u> </u> | Yes | Yes | Yes |
| b - proportional ? (Yes/No) | | No | No | No | No | No | | No | No | | | No | No |
| practice | | | | | | | | | | | | | |
| 36 What are, in your experience, | e, the practical issues taxable persons | I | Taxable persons have often | Not applicable | The statement has to be filed | Difficulties for taxable persons | | Difficulties for taxable persons | Difficulties for taxable persons | 1 | Practical issues are: | | Transactions that are V |
| | h when having to comply with the | | difficulties to differentiate | | electronically or the company needs to receive a right to file it | to gather all the required information in due time | | to gather all the required | to gather all the required | | - electronic submission of | | exempt at the recipient |
| recapitulative statement requir | uirements ? | | services that should be reported | | | information in due time | | information in due time | information in due time | | recapitulative statements must | | of establishment should |
| | | | in the recapitulative statement. According to Directive | | in paper format. In practise a foreign company that does Not | | | | | | be done on the German website or by using a program that is | | included in the recapitu statement. This means |
| | | | 2008/8/EC article 196 VAT is | | have Finnish employees has no | | | | | | available in German language | | |
| | | | payable only on services | | possibility at the moment, to file | | | | | | - Filing deadlines between VAT | | services, which the reci does not account for Vi |
| | | | referred to in article 44 (B2B | | the statement electronically | | | | | | returns and recapitulative | | through the reverse cha |
| | | | rule). | | because he has no possibility to | | | | | | statements no longer | | mechanism should not b |
| | | | 1-2-3/- | | apply for KATSO ID. | | | | | | harmonized (before July 1, 2010 | | reported in the statemer |
| | | | | | 1 | | | | | | the filing deadlines between | | Suppliers of goods or se |
| | | | | | | | | | | | VAT returns and recapitulative | | should be aware of any |
| | | | | | | | | | | | | | |
| | | | | | | 1 | | | | | | | exceptions, in order not |
| | | | | | | | | | | | statements were indeed harmonized) | | exceptions, in order not included them to the |
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| | | | | | | | | | | | statements were indeed harmonized) | | included them to the recapitulative statement Other practical problem where there is a differer treatment between good services. In some count particular supply may or a service where in anot may constitute a good. |
| 37 Are you in the knowledge or p | possession of public papers published | No | No | No | No | No | | No | No | | statements were indeed | We are not aware of any such | included them to the recapitulative statemen Other practical problem where there is a differe treatment between goo services. In some coun particular supply may or a service where in anot may constitute a good. We are not aware of ar |
| by e.g. associations, PwC, or | on difficulties/issues with respect of | No | No | No | No | No | | No | No | | statements were indeed harmonized) | We are not aware of any such papers | included them to the recapitulative statemen Other practical problem where there is a differe treatment between goo services. In some coun particular supply may ca a service where in and may constitute a good. |
| by e.g. associations, PwC, or | possession of public papers published on difficulties/issues with respect of If yes, please share this publication | No | No | No | No | No No | | No | No | | statements were indeed harmonized) | | included them to the recapitulative statement Other practical problem where there is a differer treatment between goo services. In some coun particular supply may or a service where in anot may constitute a good. We are not aware of an |
| by e.g. associations, PwC, or | on difficulties/issues with respect of | No | No | No | No | No | | No | No | | statements were indeed harmonized) | | included them to the recapitulative statement Other practical problem where there is a differer treatment between goo services. In some coun particular supply may or a service where in anot may constitute a good. We are not aware of an |
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| by e.g. associations, PwC, or the recapitulative statement. If with us. Community Acquisition statement 38 Is it required in your local VAT | on difficulties/issues with respect of If yes, please share this publication AT legislation for taxable persons to | | No No | No No | No No | No Yes | | No Yes | | | statements were indeed harmonized) No No No, despite of Intrastat | | included them to the recapitulative statemen Other practical problem where there is a differer treatment between goo services. In some coun particular supply may or a service where in anot may constitute a good. We are not aware of an |
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| by e.g. associations, PvC, or the recognitulative statement. If with us. Community Acquisition statement 38 Is it required in your local VAT submit statements giving detal acquisitions (cfr. article 268)? 39 If yes to useston 38, losse p a monthly 2.7 (res/No). b _awarterly 7.7 (res/No). c _amuselly 7.7 (res/No). if yes, please specify in the last losse p a losse | on difficulties/issues with respect of If yes, please share this publication If yes, please share this publication AT legislation for taxable persons to tails on the intra-Community ? (Yes/No) provide the periodicity: last column. -Community acquisition statement for noises ? (Yes/No) - Community acquisition statement for noises ? (Yes/No) - Community acquisition statement for noises ? (Yes/No) - Community acquisition statement | Not applicable Not applicable Not applicable Not applicable Not applicable Not applicable | No Not applicable Not applicable Not applicable Not applicable Not applicable | No Not applicable Not applicable Not applicable Not applicable Not applicable Not applicable | No Not applicable | Yes No. No. No. No. Yes | | Yes | Not applicable. Not applicable. Not applicable. Not applicable Not applicable | | No, despite of Intrastat incomings and the VAT returns. Not applicable | Yes No. Yes No. No. No. No. No. Yes | included them to the recapitulative statemen Other practical problem where there is a differed treatment between good services. In some cour particular supply may or a service where in anor may constitute a good. We are not aware of an papers Yes Yes No. No. No. |
| by e.g. associations, P.W., of the recognizative statement. If with us. 20mmunity Acquisition statement 38 Is it required in your local Variation statements (line) acquisitions (cf. article 268)? 39 If rest to question 38, please p monthly 7.fres/No. b. question 38, please p monthly 7.fres/No. c. annually 7.fres/No. d. other 7 (res/No.) If yes, please specify in the last periodicity of the intra-Calligned with the periodicity of intra-Community sunplies/level 1 Is the periodicity of please note that Yes' indicates cases. | on difficulties/issues with respect of If yes, please share this publication If yes, please share this publication AT legislation for taxable persons to tails on the intra-Community ? (Yes/No) provide the periodicity: ast column. -Community acquisition statement for poince ? (Yes/No) recommunity acquisition statement for the VAT return ? (Yes/No) rest that the periodicity is aligned in all | Not applicable Not applicable Not applicable Not applicable Not applicable Not applicable | No Not applicable Not applicable Not applicable Not applicable Not applicable | No Not applicable Not applicable Not applicable Not applicable Not applicable Not applicable | No Not applicable | Yes No. No. No. No. Yes | | Yes | Not applicable. Not applicable. Not applicable. Not applicable Not applicable | | No, despite of Intrastat incomings and the VAT returns. Not applicable | Yes No. Yes No. No. No. No. No. Yes | included them to the recapitulative statemer Other practical problem where there is a differed treatment between goe services. In some cour particular supply may or a service where in ano may constitute a good. We are not aware of a papers Yes Yes No. No. No. |
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| by e.g. associations, PvC, or the recognizative statement. If with us. 20mmunity Acquisition statement 38 Is it required in your local Art submit statements (giving Act acquisitions (cf. article 269)? 39 If yes to question 38, clease p a monthly ? (Yes/No.) b question 38, clease p a monthly ? (Yes/No.) c annually ? (Yes/No.) d - other ? (Yes/No.) 40 Is the periodicity of the intra-Caligned with the periodicity of intra-Cromunity sunniles/sevol 1 Is the periodicity of please note that Yes' indicates cases. 42 If yes to question 38, is this st. Community acquisitions of goo purchases of services ? | on difficulties/issues with respect of If yes, please share this publication If yes, please share this publication XT legislation for taxable persons to tails on the intra-Community ? (Yes/No) provide the periodicity: last column. -Community acquisition statement for the recapitulative statement for roises ? (Yes/No) rest that the periodicity is aligned in all statement only for the intra-condounties of the Intra-co | Not applicable | No Not applicable Not applicable Not applicable Not applicable Not applicable Not applicable | No No No Not applicable | No Not applicable | Yes | | Yes Yes No No A statement is required only for goods | Not applicable | | No, despite of Intrastat incomings and the VAT returns. Not applicable. Not applicable. | Yes No. No. No. No. No. Yes, No. No Only for goods | included them to the recapitulative statemen Other practical problem where there is a differe treatment between the is a differe treatment between the some coun particular supply may or a service where in anot may constitute a good. We are not aware of an papers Yes Yes No. No. No. No. For goods and services |
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| by e.g. associations, PvC or the recapitulative statement. If with us. Community Acquisition statement 38 Is it required in your local VAT as a bird it statement giving detail acquisitions (fr. article 268); 2 30 If yes to question 38, please p a -monthly 2.(Yes/No). b _questerly 2.(Yes/No). c _amusully 2.(Yes/No). d -other 7.(Yes/No). If yes, please specify in the last it is the periodicity of intra-Cammunity amiles/service in the periodicity of intra-Community acquisitions of goo purchases of services? 17 yes to question 38, is this st. Community acquisitions of goo purchases of services? 18 If yes to question 38, are there 2010 compared to before 1 Jain 19 (2016) and 19 (2016) | on difficulties/issues with respect of If yes, please share this publication If yes, please share this publication at It legislation for taxable persons to tails on the intra-Community ? (Yes/No) provide the periodicity: | Not applicable | No Not applicable Not applicable Not applicable Not applicable Not applicable Not applicable | No No No Not applicable | No Not applicable | Yes | | Yes Yes No No A statement is required only for goods | Not applicable | | No, despite of Intrastat incomings and the VAT returns. Not applicable. Not applicable. | Yes No. No. No. No. No. Yes, No. No Only for goods | recapitulative statement. Other practical problems where there is a different restament between good services. In some count particular supply may co a service where in anoth may constitute a good. We are not aware of any papers Yes Yes No No No Yes For goods and services |
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| | | HUN | IGARY | IRE | LAND | | ITALY | LA | TVIA | LITH | UANIA | | LUXEM | BOURG | |
|--------------------|--|---|---|---|---|--|--|---|---|---|---|--|---|---|--|
| | | Before the amendment made by Directive 2008/117/EC (i.e. before 1 | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January | Before the amendment made by Directive 2008/117/EC (i.e. before 1 | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January | made by Directive 2008/117/EC (i.e. before 1 | After the amendment made by Directive 2008/117/EC (i.e. as | made by Directive 2008/117/EC (i.e. before 1 | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January | made by Directive 2008/117/EC (i.e. before 1 | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January | made by Directive 2008/117/EC (i.e. before 1 | After the amendment made | | (i.e. as from 1 Jan |
| | ANSWERS QUESTIONS | January 2010) | 2010) Combined recapitulative statement for GOODS and SERVICES | January 2010) | 2010) Combined recapitulative statement for GOODS and SERVICES | January 2010) | from 1 January 2010) Combined recapitulative statement for GOODS and SERVICES | January 2010) | 2010) Combined recapitulative statement for GOODS and SERVICES | January 2010) | 2010) Combined recapitulative statement for GOODS and SERVICES | January 2010) | Combined recapitulative statement for GOODS and | Separate recapitulative statement for GOODS | Separate recap |
| + | | | SERVICES | | SERVICES | | for GOODS and SERVICES | | SERVICES | | SERVICES | | SERVICES | statement for GOODS | statement for S |
| | icle 263(1)) | | bired | | timed | bissed | | | | hinad | | Not explicable | N- | | |
| ao | s there a separate or a combined recapitulative statement for oods and services ? (Yes/No) | combined | combined | combined | combined | combined | combined | combined | combined | combined | combined | Not applicable | NO | separate | separate |
| | s the recapitulative statement a 'stand alone' statement? (res/No) | Yes | Yes | Yes | Yes | No | No | No | No | Yes | Yes | Yes | Not applicable | Yes | Yes |
| | no, please state with which other statement(s) it is combined | | | | | | | | | | | | | | |
| (e. | e.g. with intrastat) in the last column. | | | | | | | | | | | | | | |
| | lease provide the periodicity of the recapitulative statement ccording to the general rule: | | | | | | | | | | | | | | |
| a - n | monthly ? (Yes/No) | No | Yes | Yes | Yes | Yes | Yes | No | Yes | No | Yes | No | Not applicable | Yes | Yes |
| D - Q C - a | quarterly ? (Yes/No) annually ? (Yes/No) | Yes No | No No | No No | No No | No No | No | No No | No No | Yes No | No No | No No | Not applicable Not applicable | No No | No No |
| d - o | other ? (Yes/No) | No | No | No | No | No | No | No | No | No | No | No | Not applicable | No | No |
| Ple | ves. please specify in the last column. lease state the due date of the recapitulative statement foreseen | the 20th day of the month | the 20th day of the following | last day of the month following | 23rd day of the month | The 20th day of the month | The 25th day of the month following | 15th day of the following | 20th day of the following | By the 25th day of the next | By the 25th day of the next | 15 days following the | Not applicable | 15 days following the | 15 days following |
| in · | your local legislation. | following the quarter. | month. | the period being reported | following the period being reported | following the related period. | the related period. | month | | calendar month after the quarter end | calendar month | concerned period for submission by paper | | concerned period for submission by paper 25 days following the concerned period for submission by electronic means (eTVA) | concerned period submission by pa 25 days following concerned period submission by ele means (eTVA) |
| | lease provide the periodicity of the VAT return: | | | | | | | | | | | | | | |
| a - n | monthly ? (Yes/No) | Yes (above HUF 1,000,000 payable VAT) | Yes (above HUF 1,000,000 payable VAT) | Yes | Yes | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| b <u>- b</u> | | No | No | Yes | Yes | No. | No. | No. | | No. | No. | Yes | Yes | Yes | Yes |
| q - q | quarterly ? (Yes/No) | Yes (general rule) | Yes (general rule) | NU | INU | INU | INU | 100 | Yes | No | INU | 100 | 10 | Yes | 165 |
| d - a | annually ? (Yes/No) | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| | other ? (Yes/No) i yes, please specify in the last column. | No | No | Yes | Yes | No | No | Yes | Yes | Semi-annual | Semi-annual | No | Not applicable | No | No |
| pe | s the periodicity of the recapitulative statement aligned with the eriodicity of the VAT return ? (Yes/No) lease note that 'Yes' indicates that the periodicity is aligned in <u>all</u> | Yes | Yes | No | No | No | No | No | No | No | No | No | Not applicable | No | No |
|)/O | option(s) applied (article 263(1a) - (1c)) | | | | | | | | | | | | | | / |
| Do | oes your local VAT legislation foresee any derogation from the | Yes | Yes | Yes | Yes | Yes | Yes | No | No | No | No | Yes | Not applicable | Yes | Yes |
| | eneral rule ? (Yes/No) lease provide the periodicity of the recapitulative statement | | | | | | | | | | | | Not applicable | | |
| aco | ccording to the derogation: monthly ? (Yes/No) | Voc | No | No | No | No | No | Not applicable | Not applicable | Not applicable | Not applicable | No | Not applicable | No | No |
| b - g | quarterly ? (Yes/No) | No . | Yes | Yes | Yes | | Yes | Not applicable | Not applicable | Not applicable | Not applicable | No | Not applicable | Yes | Yes |
| | annually ? (Yes/No) other ? (Yes/No) | No. | No. | Yes | Yes | Yes* | | Not applicable Not applicable | | Not applicable Not applicable | Not applicable Not applicable | Yes | Not applicable Not applicable | No No | No. |
| If | yes, please specify in the last column. | | | | | 110 | | | | | 1 | | | | |
| | lease state the due date of the recapitulative statement foreseen your local legislation. | | | | 23rd day of the month following the period being reported | The 20th day of the month following the related period*. | The 25th day of the month following the related period. | Not applicable | Not applicable | Not applicable | Not applicable | 15 days following the concerned period for submission by paper | Not applicable | 15 days following the concerned period for submission by paper 25 days following the concerned period for submission by electronic means (eTVA) | 15 days following concerned period submission by p i 25 days following concerned period submission by el means (eTVA) |
| the | lease state the threshold (taxable amount, excl VAT) in order for ie derogation(s) to apply (EUR 50.000 / EUR 100.000 / other ? - requivalent national currency). | HUF 1,000,000 | EUR 100.000 | | Currently EUR 100,000 until 31 December 2011 | Less or equal to EUR 40000 => annual statement; between EUR 40 001 and EUR 250 000 => quarterly statement; above EUR 250 000 => monthly statement | EUR 50.000 | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | | EUR 100 000 until December 31, 2011 EUR 50 000 as from December 31, 2011 | |
| thr | lease state which quarters are taking into account to check the reschold (current quarter and 4 previous quarters, previous alendar year, other ?). | Not applicable | The current quarter and 4 previous quarters. | | A calendar quarter or any of the previous 4 calendar quarters | Previous calendar year | Previous 4 calendar quarters | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | 4 previous quarters | Not applicable |
| wil | when the threshold is reached in a certain quarter, as from when ill the derogation not be applicable anymore (after the end of the quarter, after the end of the month in which the threshold has been reached, other)? | Not applicable | After the end of the month in which the threshold has been reached. | After the end of the month in which the threshold has been breched | After the end of the month in which the threshold has been breached | As from the month following the quarter on which the threshold was passed. | As from the month following the one the threshold was passed. | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | After the end of the quarter in which the threshold has been reached | |
| | | | | | | | | | | | | | | | |

28 October 2011

| | the 20th day of the month | the 20th day of the following | last day of the month following | | The 20th day of the month | The 25th day of the month following | Not applicable | Not applicable | Not applicable | Not applicable | 15 days following the | Not applicable | 15 days following the | 15 days following the |
|--|----------------------------------|---|--|--|---|--|---|--|--|---|---|----------------------------------|--|--|
| | following the quarter. | month | that month | following that month | following the related period. | the one the threshold is reached. | | | | | concerned period for submission by paper | | concerned period for submission by paper 25 days following the concerned period for submission by electronic means (eTVA) | concerned period submission by pa 25 days following concerned period submission by ele means (eTVA) |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Please state whether the application of the derogation for taxable persons is: | | | | | | | | | Not applicable | Not applicable | | Not applicable | | |
| - obligatory ? (Yes/No) | Not applicable | Yes | No | No | Yes | No | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | No | No / *Yes if monthly recapitulative stater to be filed by eTVA |
| Is the <u>information</u> to be provided different between the recapitulative statement under the derogation as compared to the | Not applicable Not applicable | No No | Yes No | Yes No | No No | Yes No | Not applicable Not applicable | Not applicable Not applicable | Not applicable Not applicable | Not applicable Not applicable | Not applicable Not applicable | Not applicable Not applicable | Yes No | Yes No |
| recapitulative statement under the general rule ? (Yes/No) If yes to question 15, please provide details on the differences. | Not applicable | Not applicable | | | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| Are there any other conditions and limits foreseen by your country than addressed above in respect of article 263(1a) - (1c) ? | No | No | No | No | No | No | Not applicable | Not applicable | Not applicable | Not applicable | No | Not applicable | Yes | Yes |
| Do the tax authorities monitor when taxable persons reach the | Not applicable | Yes | Yes | Yes | No | No | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Yes | Yes |
| threshold? (Yes/No) If yes to question 18, are the taxable persons informed by the tax authorities that the taxable person is about to or has reached the threshold e.g. by means of a notification (in due time)? (Yes/No) | Not applicable | Sometimes, but they have no obligation to notify about the change of frequency of | Yes | Yes | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Yes | Yes |
| Is there an intention to undertake a legislative initiative to abolish or change the derogation(s) in your country ? (Yes/No) If yes, please provide details in de last column. | Not applicable | reporting obligation. | | Trader will be obliged to file monthly in respect of goods where threshold of EUR 50,000 is breached with effect from 1 January 2012 | Not applicable | No | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | No | No |
| er filing (article 263(2)) | | | | January 2012 | | | | | | | | | | |
| With respect to the filing procedures: - is the possibility of electronic filing provided? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Not applicable Not applicable | Yes | Yes |
| - is electronic filing mandatory? (Yes/No) | No | Yes | Yes | Yes | No | Yes | No | Yes | No | No | No | Not applicable | Yes, in some cases | Yes, in some cases |
| - practicalities regarding electronic filing: which is the website where the statement needs to be submitted? | www.magyarorszag.hu | www.magyarorszag.hu | www.ros.ie | www.ros.ie | EDI system (customs office) - www.agenziadogane.it | There are 2 options: EDI system (customs office) - www.agenziadogane.it; "Entratel" system (Italian Tax Agency): http://telematici.agenziaentrate.gov.it | https://vidis.vid.gov.lv/Alr_user /Pages/Login.aspx | https://vidis.vid.gov.lv/Alr_user /Pages/Login.aspx | https://deklaravimas.vmi.lt/tl/Pra dnis Prisijungimo puslapis/Pris ijungimasperisorinessistemas.as px | https://deklaravimas.vmi.lt/lt/Pra dinis Prisijungimo puslapis/Prir ijungimasperisorinessistemas.as px | VAT authorities website | Not applicable Not applicable | VAT authorities website | VAT authorities wel |
| . how can the website be entered, e.g. via a personal certificate, digital ID-card, or in another way (i.e. technical requirements) ? | via a personal certificate | via a personal certificate | ROS access number and digita certificate | ROS access number and digita certificate | | After obtained the authorization to use the system, it is necessary to input the data requested on it, in order to make the first access and download the recapitulative statement software. | provided by Latvian State | Personal login information provided by Latvian State Revenue Service | Via Lithuanian bank account, using ID-number or e- signature | Via Lithuanian bank account, using ID-number or e- signature | LuxTrust access (card/eToken) | Not applicable | LuxTrust access (card/eToken | n) LuxTrust access (ca |
| . are the data to be entered manually, uploaded via xml-file, sent via attachment e.g. in excel format, or is there another way of filing? | uploaded via kr-file | uploaded via kr-file | Excel format - csv file | Excel format - csv file | | By means of a software to be provided by the customs office (i.e., Agenzia dogane). | Data can be entered manualy, uploaded via xml-file format | | Via attachment | Via attachment | Manually by pdf online | Not applicable | Manually by pdf online Uploaded by xml-file | Manually by pdf on Uploaded by xml-fil |
| . is the statement to be signed by a digital signature, or is there another way of signing? | No | No | Digital signature | Digital signature | | Digital ID ("certificato di firma digitale"). | Digital signature | Digital signature | E-forms are signed by a digital signature. | E-forms are signed by a digital signature. | Digital signature | Not applicable | Digital signature | Digital signature |
| | Not applicable | Not applicable | Client or tax agent | Client or tax agent | <u> </u> | Legal representative | Person with the signatory | person with the signatory rights or third party authorised | Any authorized person | Any authorized person | Person authorised to legally bind the company or third | Not applicable | Person authorised to legally | Person authorised |

28 October 2011

| . other relevant practicalities or requirements (e.g. the person | Not applicable | Not applicable | Not applicable | Not applicable | | The requestor, the legal representative | Yes | Yes | Non-resident companies and | Non-resident companies and | If not customer in a | Not applicable | If not customer in a | If not customer in a |
|--|---|-------------------------------|---------------------------------|---|---|--|---|--|---|--|---|--------------------------------|---|--|
| . oner reevant practicalities or requirements (e.g. the person that will sign the statement should present himself physically to obtain the certificate, etc)? | том друпилане | тол ајункаше | то арриали | тос. аррисане | | Ine requestor, the legal representative or a third person (all of them with power of attorney) has to go within 3d days to the office indicated on the request for authorization to collect the authorization and the access code. | | | individuals should present themselves physically to the tax authorities to obtain the ID number of e-declaration | individuals should present themselves physically to the tax authorities to obtain the ID number of e-declaration system (there is a possibility to authorise a third party to do so). Only recently foreign individuals were enabled to | Luxembourg Financial institution, must present present personnally to a Registration authority to be identified | rev. appricant | If not customer in a Luxembourg Financial institution, must present personnaly to a Registration authority to be identified | If not customer in a Luxembourg Financial institution, must presen personnal y to a Registra authority to be identifie |
| - practicalities regarding paper filing: | | - | | <u> </u> | · | | · | · | | 1 | <u> </u> | Not applicable | | |
| . which is the address the statement needs to be sent to ? | NAV KAIG. 1077 Budanest. | Not applicable | VIMA Office, PO Box 43, | VIMA Office, PO Box 43, | To the "Ufficio doganale" | Not applicable | Depends on the local | Depends on the local | The statements must be sent | The statements must be sent | Service de coopération | Not applicable | Service de coopération | Service de coopération |
| . does a predefined format need to be used? (Yes/No) | Dob utca 75-81. | Not applicable | Dundalk, Co. Louth, Ireland Yes | Dundalk, Co. Louth, Ireland Yes | (Custom Tax Authorities). Yes | Not applicable | department of tax authority Yes | department of tax authority Yes | to the local tax authorities where the taxable person is registered. | to the local tax authorities where the taxable person is registered. | administrative en matière de TVA 14, Avenue de la Gare L-1610 Luxembourg Boîte Postale 31 I-2010 Luxembourn Yes | Not applicable | administrative en matière de TVA 14, Avenue de la Gare L-1610 Luxembourg Boîte Postale 31 L-2010 Luxembourn. Yes | administrative en mat TVA 14, Avenue de la Gare L-1610 Luxembourg Boîte Postale 31 L-2010 Luxembourg |
| . how can the predefined format be obtained by the filer (on | Download/stationary | Not applicable | Blank VIES statements are | Blank VIES statements are | On the website (at the time). | Not applicable | Can be dowlonaded from the | Can be dowlonaded from the | It can be downloaded for free | It can be downloaded for free | To be downloaded OR | Not applicable | To be downloaded OR | To be downloaded O |
| request and sent by mail by the relevant authorities, to be downloaded, to be paid for, to be requested in an office in person etc.)? | | | issued by Revenue or plain | issued by Revenue or plain paper in an approved format | Please note that it is no longer | | offical Latvian State Revenue Services site | | at https://deklaravimas.vmi.lt/lt/A | at https://deklaravimas.vmi.lt/lt/A tsisiusti_forma_pildymui.aspx | Received by mail OR to be requested in an office in | | to be requested in an office in person | to be requested in ar person |
| .is isonature necessary? (Yes/No). If it needs to be signed, who has signing authority (e.g. only the CEO, the CFO, third party etc.)? | Yes. Representative(s) of the company | Not applicable Not applicable | | Yes. Signed by the declarant or person authorised by the declarant | Yes. The legal representative. | Not applicable Not applicable | Yes Person with the signatory rights or third party authorised by this Person | Yes Person with the signatory rights or third party authorised by this Person | | Yes. A director or any authorized person. If delivered in person, a Power of Attorney for persons who signed has to be presented. | | Not applicable. Not applicable | | bind the company or |
| is there a difference as regards the contents to be provided between electronic and paper recapitulative statements (if both are allowed)? (Yes/No) | No | Not applicable | No | No | No | Not applicable | No | No | No | No | No | Not applicable | No | No |
| Is the information to be provided in the recapitulative statement | No | Yes | Not applicable | Yes | Not applicable | Yes | Not applicable | Yes | Not applicable | Yes. | Not applicable | Not applicable | No | Not applicable |
| different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No) If yes, please elaborate on the differences in the last column. | | | | | | | | | | | | | | |
| Is it required (legally or in practise) to foresee or to provide the local tax authorities, together with the recapitulative statement, | | | | | | | | | | | | Not applicable | | |
| with a reconciliation between the recapitulative statement and: | | | | | | | | | | | | | | |
| the company's accounts ? (Yes/No) the intrastat return ? (Yes/No) | No. | No No | No. | No. | No Yes | No Yes | No. | No. | No No | No No | No. | Not applicable Not applicable | No. | No No |
| the VAT return ? (Yes/No) other ? | No | No | No | No | No | No | Yes | Yes | Yes | Yes | No | Not applicable | No | No |
| | No | No | | | No | No | No | No | No | No | No | Not applicable | No | No |
| In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No) | No | No | No | No | Yes | Yes | Yes | Yes | No | No | No | Not applicable | No | No |
| If yes to question 24, please provide details on the additional information required. | Not applicable | Not applicable | Not applicable | Not applicable | be reported reported with reference to goods: - the sequential number (i.e., the transaction registered in a sequential way); the acquirer's Member State: the nature of the transaction; the commodity code; the net mass; any supplementary units; the statistical value; the shipment conditions; the mode of transport; the country of destination; the Italian province of origin. | The following particular should be reported reported with reference to goods: - the sequential number (i.e., the transaction registered in a sequential sequential sequential sequential way); the acquirer's Member State; the VAT number of the person making the acquisition; the amount of the transaction in EUR (as the case may be); the nature of the transaction; the commodity code; the net mass; any supplementary units; the statistical value; the shipment conditions; the mode of transport; the country of destination; the Italian province of origin. Moreover the following should be reported with reference to services: - the sequential number (i.e., the transaction registered in a sequential way); the acquisition; the amount of the transaction in EUR (as the case may be); the number and the date of the invoice issued; the code for the service (spot or continuous); the type of | | Information on triangular transactions | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |

| | HUN | IGARY | IRI | ELAND | | ITALY | | LATVIA | | ITHUANIA | | LUXE | MBOURG | |
|---|---|---|-------------------|---|----------------|--|----------------|-----------------------------------|----------------------------------|---|---|---|---|--|
| Are VAT groups required to file recapitulative statements on VAT group level or on the level of the different members ? | on VAT group level | on VAT group level | Different members | Different members | Not applicable | Not applicable | Not applicable | On level of the different members | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| | | | | | | | | | | | | | | |
| kre there any differences between established and non- | No | No | No | No | No | No | No | No | No | No | No | Not applicable | No | No |
| established taxable persons with respect to the recapitulative statements (excluding the fact that, in principle, for non-established taxable persons it is not required to file a recapitulative statement for services)? (Yes/No) [f vs. enlarse alaborate in the last rolumn | | | | No | | | | | | | | нос аррисальс | | |
| Are there any other differences as from 1 January 2010 compared to before 1 January 2010 related to the recapitulative statement not yet mentioned above ? (Yes/No) If yes, please elaborate on the differences in the last column. | No | No | Not applicable | No | No | No | No | No | No | No | Not applicable | Not applicable | No | Not applicable |
| Are there any other derogations foreseen (e.g. the possible derogation foreseen in articles 270 and 271)? (Yes/No) ff yes, please elaborate in the last column and indicate whether there is a difference as from 1 January 2010 compared to before | No | No | No | No | No | No | No | No | No | No | No | Not applicable | No | No |
| Lanuary 2010. in this respect. 's a penalty foreseen in case of late filing of the recapitulative statement? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | Yes | Not applicable | Yes | Yes |
| If ves to question 30, please state whether the penalty is: | | | | | | | | | | | | Not applicable | | |
| - a fixed amount ? (Yes/No) - proportional ? (Yes/No) | Yes No | Yes No | Yes No | Yes No | Yes No | Yes No | Yes No | Yes No | Not applicable Not applicable | Not applicable Not applicable | Yes No | Not applicable Not applicable | Yes No | Yes |
| Is a penalty foreseen in case of none filing of the recapitulative statement ? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No No | No No | Yes | Not applicable | Yes | Yes |
| If yes to question 32, please state whether the penalty is: | V | V | No | No | V | V | V | V | Not english? | Not opplicable | Von | Not applicable | Von | Von |
| - a fixed amount ? (Yes/No) - proportional ? (Yes/No) | No | Yes No | No No | Yes No | Yes No | Yes No | Yes No | Yes No | Not applicable Not applicable | Not applicable Not applicable | Yes No | Yes Not applicable | Yes No | Yes No |
| Is a penalty foreseen in case the recapitulative statement is incomplete ? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | No | No | No | No | Yes | Not applicable | Yes | Yes |
| If ves to question 34, please state whether the penalty is: - a fixed amount ? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | No | No | Not applicable | Not applicable | Yes | Not applicable Yes | Yes | Yes |
| - proportional ? (Yes/No) | No | No | No | No | No | No | No | No | Not applicable | Not applicable | No | Not applicable | No | No |
| are generally confronted with when having to comply with the recapitulative statement requirements ? | | should be reported in the VAT return, while these services should not be reported in the recapitulative statement. In order to avoid default penalty the net amount of the IC acquisition or suplly of services in the recapitulative statement should correspond with the same amount in the VAT return. | | determining what supplies should be i.e. exempt or reverse-charge zero-rated supplies are not included. Therefore taxable persons must be familiar with tax treatment in customer's jurisdiction. | | more difficult due to the additional data requested for the services (eg data relating to payments). | | | | (monthly listing); Z. Knowledge of other EU member states' VAT rules on exemptions (whether or not to include particular services in the statements). | numbers of clients. Wrong intra-Community VAT number. | numbers of clients. Wrong intra-Community VAT number. | numbers of clients. Wrong intra-Community VAT number. | numbers of clim Wrong intra-Cc number. Number of tran manually when mandatory |
| Are you in the knowledge or possession of public papers published by e.g. associations, PwC, on difficulties/issues with respect of the recapitulative statement. If yes, please share this publication with us. | No | No | | No | Not applicable | Not applicable | No | No | No | No | No | Not applicable | No | No |
| ity Acquisition statement Is it required in your local VAT legislation for taxable persons to submit statements giving details on the intra-Community acquisitions (cfr. article 268) ? (Yes/No) If yes to question 38, please provide the periodicity: | Yes | Yes, for goods and services | Yes | No | Yes | Yes | Yes | Yes | No Not applicable | No Not applicable | No | No | No | No |
| - monthly ? (Yes/No) | | | Yes | Not applicable | Yes | Yes | Yes | Yes | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| - quarterly ? (Yes/No) | | | | Not applicable | No Yes | Yes No | Yes | Yes No. | Not applicable Not applicable | Not applicable Not applicable | Not applicable Not applicable | Not applicable Not applicable | Not applicable | Not applicable |
| .annualh 7. (*es/No). - other ? (*es/No) If yes, please specify in the last column. | Community acquisition statement aligned with the periodicity of the recapitulative statement for intra-Community | The periodicity of the intra- Community acquisition statement aligned with the periodicity of the recapitulative statement for intra-Community supplies/services. (on the same form) | | Not applicable Not applicable | Yes No | No No | No. Yes | Yes | Not applicable Not applicable | Not applicable Not applicable | Not applicable Not applicable | . <u>Not. applicable</u> Not applicable | Not applicable Not applicable | Not applicable Not applicable |
| Is the periodicity of the intra-Community acquisition statement aligned with the periodicity of the recapitulative statement for | Yes | Yes | No | Not applicable | Yes | Yes | No | No | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| intra-Community cumlies/serviere ? //ver/Nn.) Is the periodicity of the intra-Community acquisition statement aligned with the periodicity of the VAT return ? (Yes/No) Please note that Yes indicates that the periodicity is aligned in all cases. | Yes | Yes | No | Not applicable | No | No | Yes | Yes | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| If yes to question 38, is this statement only for the intra- Community acquisitions of goods or also for intra-Community purchases of services ? | Not applicable | Yes, supply of goods and services | | Not applicable | Only goods | For both | Goods | Goods and services | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| If yes to question 38, are there differences as from 1 January 2010 compared to before 1 January 2010 related to the recapitulative statement for intra-Community acquisitions ? (Yes/No) | No | No | Not applicable | Not applicable | Not applicable | Yes | Yes | Yes | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |

| QUESTIONS ANSWERS | Before the amendment made by Directive 2008/117/EC (i.e. before 1 January 2010) | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative statement for GOODS and SERVICES | Before the amendment made by Directive 2008/117/EC (i.e. before 1 January 2010) | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative statement for GOODS and SERVICES | Before the amendment made by Directive 2008/117/EC (i.e. before 1 January 2010) | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative statement for GOODS and SERVICES | made by Directive 2008/117/EC (i.e. before 1 January 2010) | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative statement for GOODS and SERVICES | Before the amendment made by Directive 2008/117/EC (i.e. before 1 January 2010) | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative statement for GOODS and SERVICES | Before the amendment made by Directive 2008/117/EC (i.e. before s January 2010) | After the amendm by Directive 2008 (i.e. as from 1 3 2010) Combined recapits statement for GOC SERVICES |
|---|--|--|--|---|--|---|---|---|--|--|--|---|
| rticle 263(1)) | | | | | | | | | | | | |
| Is there a separate or a combined recapitulative statement for | Not applicable | combined | combined | combined | combined | combined | combined | combined | combined | combined | combined | combined |
| goods and services ? (Yes/No) | 11 | | | | | | | | | | | |
| Is the recapitulative statement a 'stand alone' statement? | Yes | Yes | Yes | Yes | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| (Yes/No) If no, please state with which other statement(s) it is combined | | | | | | | | | | | | |
| (e.g. with intrastat) in the last column. | | | | | | | | | | | | |
| Please provide the periodicity of the recapitulative statement | | | | | | | | | | | | |
| according to the general rule: | | | | | | | | - | | | | |
| - monthly ? (Yes/No) - quarterly ? (Yes/No) | No Yes | Yes No | Yes | Yes No. | Yes No | Yes | No Yes | No Yes | No Yes | Yes No | Noc | Yes |
| - annually ? (Yes/No) | No | No | No | No | No | No | No | No | No | No | no | no |
| - other ? (Yes/No) | No | No | No | No | No | No | No | No | No | No | no | no |
| If ves. please specify in the last column. | | | | | | | | | | | | |
| Please state the due date of the recapitulative statement foreseer in your local legislation. | and a half month. | | shall be submitted by the 25th | The recapitulative statement shall be submitted by the 15th day of the month [25th day in case of e-filing] following the month in which the tax liability in respect of conducting ICS, ICA and supply of services arose. | month following the month of | By the 20th of the month following the month of the transactions | The 25th day of the month following the calendar quarter of reporting | | within 25 days of the end of a tax period | Within 20 days of the end of a tax period | the quarter concerned | 20th of the mont the month concer |
| | | | | | | | | | | | | |
| Please provide the periodicity of the VAT return: - monthly ? (Yes/No) | Voc | Voc | Vac | Voc | Voc | Voc | Voc | Vec | Vec | Vac | Vec | Vec |
| monany : (Tes/NO) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 103 | Yes |
| - bi-monthly ? (Yes/No) | No | No | No | No | No | No | | No | No | No | no | no |
| - quarterly ? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes* | Yes** |
| - annually ? (Yes/No) | Voc | Voc | No | No | No. | No. | Yes | Voc | No | No | | + |
| - annuany ? (TES/NO) | Yes | Yes | INU | ING | NO . | ING. | 10 | Yes | INU | INO | III | no |
| - other ? (Yes/No) If yes, please specify in the last column. | No | No | No | No | No | No | Yes | Yes | Not applicable | Not applicable | no | no |
| | | | | | | | | | | | | |
| Is the periodicity of the recapitulative statement aligned with the periodicity of the VAT return? (Yes/No) Please note that 'Yes' indicates that the periodicity is aligned in all cases. | | Yes | No | No | Yes | No | No | No | No | No | no | Yes |
| Option(s) applied (article 263(1a) - (1c)) | | | | | | | | | | | | |
| Does your local VAT legislation foresee any derogation from the | No | Yes | Not applicable | Yes | Yes | Yes | No | No | No | Yes | no | No |
| general rule ? (Yes/No) | | | | | | | Net englishle | Net englischle | | | | |
| Please provide the periodicity of the recapitulative statement according to the derogation: | | | | | _ | - | Not applicable | Not applicable | | | | |
| - monthly ? (Yes/No) | No | No | Not applicable | No | No | No | Not applicable | Not applicable | Not applicable | No | Not applicable | Not applicable |
| - quarterly ? (Yes/No) | No | Yes | Not applicable | Yes | Yes | Yes | Not applicable | Not applicable | Not applicable | Yes | Not applicable | Not applicable |
| - annually ? (Yes/No) - other ? (Yes/No) | No No | No. | Not applicable Not applicable | No. | No. | NO No | Not applicable Not applicable | Not applicable Not applicable | Not applicable Not applicable | No. | Not applicable Not applicable | Not applicable Not applicable |
| If yes, please specify in the last column. | NO | NO | NOL applicable | NO | NO | NO | NOL applicable | Not applicable | NOC applicable | NO | NOL applicable | пос аррисаріе |
| Please state the due date of the recapitulative statement foreseer | To be submitted within one | To be submitted by the 15th | Not applicable | The recapitulative statement | By the 15th day of the 2nd | By the 20th day of the month | Not applicable | Not applicable | Not applicable | Within 20 days of the end of a | Not applicable | Not applicable |
| in your local legislation. | and a half month. | day of the month following the relative calendar month / quarter | | shall be submitted by the 15th day of the month [25th day in case of e-filing] following the quarter in which the tax liability in respect of conducting ICS, ICA and supply of services arose. | the transactions | following the quarter of the transactions | | | | tax period | | |
| Please state the threshold (taxable amount, excl VAT) in order for the derogation(s) to apply (EUR 50.000 / EUR 100.000 / other ?- or equivalent national currency). | | EUR 50,000 for goods only. | Not applicable | until the end of 2011] | the VAT return and not to the recapitulative annex: EUR 650,000 | EUR 100,000 (of supplies of goods) | | Not applicable | Not applicable | | Not applicable | Not applicable |
| Please state which quarters are taking into account to check the threshold (current quarter and 4 previous quarters, previous calendar year, other ?). | Not applicable | current quarter and four previous quarters | Not applicable | In order to check the treshold the current quarter and 4 previous quarters are taken into account. | Only for the VAT return: the threshold takes into account the previous calendar year | | Not applicable | Not applicable | Not applicable | Current calendar quarter and 4 previous calendar quarters. | Not applicable | Not applicable |
| When the threshold is reached in a certain quarter, as from wher will the derogation not be applicable anymore (after the end of the quarter, after the end of the quarter, after the end of the month in which the threshold habeen reached, other)? | 1 | From the end of the month in which the threshold has been reached | Not applicable | I. In case the threshold has reached the sum of 250 000 PLV, in the first or second month of the given quarter, the taxpayer is generally obliged to file monthly recapitulative statements already for each month of that given quarter. 2. In case the sum was exceeded in the third month of the given quarter, one set of the recapitulative statement shall be submitted for that quarter. Furthermore, the monthly recapitulative statements will apply beginning from the first month | Only for the VAT return: In the following year | The derogation stops being applicable with reference to the month following the one the threshold has been reached | Not applicable | Not applicable | Not applicable | After the end of the month in which the threshold has been reached | Not applicable | Not applicable |

| | MA | LTA | POL | AND | PORT | TUGAL | RON | IANIA | SLO | VAKIA | SLO | VENIA |
|---|----------------|--|---|--|---|--|----------------|--|---|---|---|---|
| last recapitulative statement under the derogation ? | Not applicable | To be submitted by the 15th day of the month following the relative calendar month / quarter | Not applicable | In case of point 1 mentioned in answer to q12 the last quarterly recapitulative statement shall be submitted by the 15 day of the month following the last quarter in which the threshold did not reached the sum of 250 000 PIN. The taxpayer is obliged to file first individual monthly recapitulative statements by the 15th day of the month following the month in which the sum of 250 000 PIN was exceeded. In case of point 2 mentioned in answer to q12 the last quarterly recapitulative statements shall be submitted by the 15 day of the month following the quarter in which following the quarter in which the threshold reached the sum of 250 000 PIN. | end of the year | the due date is the 20th day of the month following the one the threshold is reached | Not applicable | Not applicable | Not applicable | After reaching the threshold the quarterly statement is not possible to file. | Not applicable | Not applicable |
| 4 Please state whether the application of the derogation for taxable | | | | | | | | | | | | |
| persons is: a - obligatory ? (Yes/No) | Not applicable | No | Not applicable | No | No | Yes | Not applicable | Not applicable | Not applicable | Yes | Not applicable | Not applicable |
| b - an option ? (Yes/No) | Not applicable | Yes | Not applicable | Yes | Voc | No | Not applicable | Not applicable | Not applicable | No | Not applicable | Not applicable |
| Is the <u>information</u> to be provided different between the recapitulative statement under the derogation as compared to the recapitulative statement under the general rule? (Yes/No) | Not applicable | No No | Not applicable | No No | Yes No | No No | Not applicable | Not applicable | Not applicable | No No | Not applicable | Not applicable |
| If yes to question 15, please provide details on the differences. | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| 7 Are there any other conditions and limits foreseen by your country than addressed above in respect of article 263(1a) - (1c) ? | Not applicable | Not to our knowledge | Not applicable | No | No | No | Not applicable | Not applicable | Not applicable | No | Not applicable | Not applicable |
| | Not applicable | Yes | Not applicable | Yes | No | No | Not applicable | Not applicable | Not applicable | Yes | Not applicable | Not applicable |
| threshold ? (Yes/No) If yes to question 18, are the taxable persons informed by the tax | | Yes | Not applicable | No | Not applicable | | Not applicable | Not applicable | Not applicable | Taxable persons are informed | | Not applicable |
| authorities that the taxable person is about to or has reached the threshold e.g. by means of a notification (in due time) ? (Yes/No) | | | | | | | | | | with the written appeal | | |
| Is there an intention to undertake a legislative initiative to abolish or change the derogation(s) in your country ? (Yes/No) If yes, please provide details in de last column. | Not applicable | Not to our knowledge | Not applicable | No | Not applicable | We are not aware of any intention in changing the derogation | Not applicable | Not applicable | Not applicable | We are not aware of any intention | Not applicable | Not applicable |
| Paper filing (article 263(2)) With respect to the filing procedures: | | | | | | | | | | | | |
| b - is electronic filing mandatory? (Yes/No) | No No | Yes Yes | Yes No | Yes No | Yes Yes | Yes Yes | No No | Yes, for some taxpayers . | Yes No | Yes Yes | Yes Yes | Yes Yes |
| c - practicalities reparding electronic filing: which is the website where the statement needs to be submitted? | Not applicable | http://www.vat.gov.mt/services .aspx | The address of the website is http://e-deklaracje.mf.gov.pl | The address of the website is The address of the website is http://e-deklaracje.mf.gov.pl | https://www.portaldasfinancas. gov.pt/pt/home.action | https://www.portaldasfinancas. gov.pt/pt/home.action | Not applicable | www.anaf.ro | www.drsr.sk | www.drsr.sk | http://edavki.durs.si/OpenPorta l/Pages/StartPage/StartPage.as px | http://edavki.durs.si/OpenPort //Pages/StartPage/StartPage.a px |
| . how can the website be entered, e.g. via a personal certificate, digital ID-card, or in another way (i.e. technical requirements) ? | Not applicable | The person submitting the re- capitulative statement must have an e-ID and a Digital Certificate. | and submit the statement the special plug-in must installed | In order to enter the website and submit the statement the special plug-in must installed on the taxpayer system. | the personal area of the | A password is used to enter the personal area of the company | Not applicable | Digital certificate | Operation system Windows 2000 or XP is required for entering of website www.drsr.sk | Operation system Windows 2000 or XP is required for entering of website www.drsr.sk | Qualified digital certificate | Qualified digital certificate |
| . are the data to be entered manually, uploaded via xml-file, sent via attachment e.g. in excel format, or is there another way of filing? | | Manually or uploaded via XML - file | manually. However, there is also a possibilty to upload the data via xml-file. | manually. However, there is aalso possibilty to upload the data via xml-file. | or may be exported from the ERP in xml format | Data can be entered manually or may be exported from the ERP in xml format | Not applicable | Entered manually, in PDF file | Data can be entered manually or uploaded via xml-file | Data can be entered manually or uploaded via xml-file | Yes, data should be entered manually, uploaded via xml-file. | Yes, data should be entered manually, uploaded via xml- file. |
| . is the statement to be signed by a digital signature, or is there another way of signing? | | The statement is not signed but the person (organisation manager) submitting the declaration will be recognised by the system through the Digital Certificate. | | Yes, the statement have to be signed by digital signature. | No | No | Not applicable | | required from the Tax Office | or b) written agreement is required from the Tax Office for the electronic signing of documents. Written agreement | The statement should be signed by a digital signature | The statement should be signed by a digital signature |
| . if it needs to be signed, who has signing authority (e.g. only the CEO, the CFO, third party etc.)? | Not applicable | No | of the taxpayer have to give a PoA to a person(s) who will sing the electronic recapitulative statements. The PoA have to be given on a special form (UPL) and | The legally authorised persons of the taxpayer have to give a POA to a person(s) who will sing the electronic recapitulative statements. The POA have to be given on a special form (UPL) and submitted to the tax office. | Not applicable | Not applicable | Not applicable | another person holding a digital certificate on his name, also being entitled to sign on behalf of the company (via a | company (based on the extract from the commercial register) should sign documents <u>or</u> person to whom was granted | Statutory representative of the company (based on the extract from the commercial register) should sign documents <u>or</u> person to whom was granted the Power of Attorney for the purpose of representing Company in front of the Tax authorities. | company can grant internal (for the company employees) or external (for a third party) authorization for the | company can grant internal |

| | | MA | LTA | POL | AND | DODT | TUGAL | POL | AANIA | SLO | VAKIA | SLO | VENIA |
|-----------|---|-------------------------------------|---|---|--|----------------------------------|----------------------------------|--|--|---|--|----------------------------------|---|
| | . other relevant practicalities or requirements (e.g. the person that will sign the statement should present himself physically to obtain the certificate, etc.)? | Not applicable | To obtain the e-ID the person has to apply personally with the local authorities. | | | No Port | No No | Not applicable | obatined personally; alternatively, another person can be present but that person should hold a Power of attorney. | The certificate for the purpose of the advanced electronic signature is issued to the person not company. Any person can represent him to obtain advanced signature based on the power of attorney. The agreement with the tax office should generally | The certificate for the purpose of the advanced electronic signature is issued to the person not company. Any person can represent him to obtain advanced signature based on the power of attorney. The agreement with | | Yes or his signature on the application should be notarized |
| | d - practicalities regarding paper filing: | | | | | | | | | | | | |
| | | Registered office | Not applicable | The address the statement needs to be sent to is the adrress of the tax office relevant for VAT settlements of the taxpayer. | The address the statement needs to be sent to is the adrress of the tax office relevant for VAT settlements of the taxpayer. | Not applicable | Not applicable | Depends on the tax office where the taxpayer is assigned. | Depends on the tax office where the taxpayer is assigned. | Danovy urad Bratislava I, Radlinského 37, 817 89 Bratislava, Slovakia | Only electronic filing of EC sales lists is possible. | Not applicable | Not applicable |
| | . does a predefined format need to be used? (Yes/No) | Yes | Not applicable | Yes | Yes | Not applicable | Not applicable | Yes | Yes | Yes | Not applicable | Not applicable | Not applicable |
| | . how can the predefined format be obtained by the filer (on request and sent by mail by the relevant authorities, to be downloaded, to be paid for, to be requested in an office in person etc.)? | | Not applicable | tax office, or it can be downloaded from the website of the Ministry of Finance / tax | The predefined fromat is available free of charge in the tax office, or it can be downloaded from the website of the Ministry of Finance / tax office, or it can be obtained as a part of the commercial software. | Not applicable | Not applicable | To be downloaded | To be downloaded | It is possible to download the predefined format for EC Sales list from the website www.drs.x8 or we can provide you with the copy. | Not applicable | Not applicable | Not applicable |
| | is signature necessary? (Yes/No) if it needs to be signed, who has signing authority (e.g. only the CEO, the CFO, third party etc.)? | Yes Director / Company Secretary | Not applicable Not applicable | authorised to represent the taxpayer. Those persons may give the PoA to sign the | The statement needs to be signed by the persons legally authorised to represent the | Not applicable Not applicable | Not applicable Not applicable | Yes. The legal representative or another person holding a digital certificate on his name, also being entitled to sign on behalf of the company (via a Power of attorney or its job description) | also being entitled to sign on | Yes Statutory representative of the company (based on the extract from the commercial register) should sign documents ar, person to whom was granted the Power of Attorney for the purpose of representing Company in front of the Tax authorities. | | Not applicable Not applicable | Not applicable Not applicable |
| | e is there a difference as regards the contents to be provided between electronic and paper recapitulative statements (if both are allowed)? (Yes/No) | Not applicable | Not applicable | No | No | Not applicable | Not applicable | No | No | Paper form was allowed. There were also e-fling two options: a) advanced electronic signature of b) written agreement is required from the Tax Office for the electronic signing of documents. Written agreement with the tax office is required also in case of advanced electronic signature is used. | Not applicable | Not applicable | Not applicable |
| Miscellan | eous | | | No. 1 Control of the | v | No. of the | W | No. of the | V | No. of the last | V | No. 10 Page 11 | W. |
| | 22 Is the information to be provided in the recapitulative statement different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No) If yes, please elaborate on the differences in the last column. | No | No | Not applicable | Yes | Not applicable | Yes | Not applicable | Yes | Not applicable | Yes | Not applicable | Yes |
| | 23 Is it required (legally or in practise) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: | | | | | | | | | | | | |
| | a - the company's accounts ? (Yes/No) | Yes | Yes | No | No | No | No | No | No | No | No | No | No |
| | b - the intrastat return ? (Yes/No) c - the VAT return ? (Yes/No) | Yes Yes | Yes Yes | No No | No. | No No | No. | No Yes | No Yes | No No | No No | Yes Yes | Yes Yes |
| | d - other? | Not applicable | Not applicable | No | No | No | No | No | No | No | No | No | No |
| | 24 In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No) | No | No | No | No | No | No | No | No | No | No | No | Yes |
| | | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | In case of appointed tax representative for applying customs procedure 42, the tax representative is obligated to provide VAT ID number of the person he is representing. |

| A - 1/4T | | MALTA | | LAND | | DRTUGAL | Number of a Community | And the death of the control | | VAKIA | No. of the late | No. |
|--|----------------|--|--|---|----------------------------------|---|--------------------------------------|---|----------------------------------|--|----------------------------------|----------------------------|
| Are VAT groups required to file recapitulative statements on VAT group level or on the level of the different members ? | пот аррисавіе | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | At the level of different members | At the level of different members | to be filed on VAT group level | Recapitulative statements has to be filed on VAT group level | Not applicable | Not applica |
| | | | | | | | | | | | | |
| Are there any differences between established and non- established taxable persons with respect to the recapitulative statements (excluding the fact that, in principle, for non- established taxable persons it is not required to file a | No | No | No | No | No | No | No | No | No | No | no | no |
| recapitulative statement for services)? (Yes/No) If yes_please elaborate in the last column | | | | | | | | | | | | |
| Are there any other differences as from 1 January 2010 compared to before 1 January 2010 related to the recapitulative statement not yet mentioned above? (Yes/No) If yes, please elaborate on the differences in the last column. | No | No | Not applicable | No | Not applicable | No | Not applicable | No | Not applicable | When reporting goods in EC Sales list we are using code 1 and for services code 2 | No | No |
| Are there any other derogations foreseen (e.g. the possible derogation foreseen in articles 270 and 271) ? (Yes/No) If yes, please elaborate in the last column and indicate whether there is a difference as from 1 January 2010 compared to before | No | Not to our knowledge | No | No | No | No | No | No | Not applicable | Not applicable | No | No |
| 1 January 2010 in this respect. | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No |
| statement ? (Yes/No) | | 1.00 | 1 | 1 | | 1.2 | 1 | 1.2 | | ļ'- | 1 | |
| If ves to question 30, please state whether the penalty is: - a fixed amount ? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | Yes | Yes | No | No |
| - proportional ? (Yes/No) Is a penalty foreseen in case of none filing of the recapitulative | No Yes | No Yes | No Yes | No Yes | No Not applicable | No Yes | Yes Yes | Yes Yes | No Yes | No Yes | No Yes | No Yes |
| statement ? (Yes/No) | | | 1.0 | 1.0 | applicable | | | | 1.0 | 1.0 | | 103 |
| If yes to question 32, please state whether the penalty is: - a fixed amount ? (Yes/No) | Yes | Yes | Yes | Yes | Not applicable | Yes | Yes | No | Yes | Yes | Yes | Yes |
| - proportional ? (Yes/No) Is a penalty foreseen in case the recapitulative statement is | No No | No No | No Yes | No Yes | Not applicable Not applicable | No Yes | Yes Yes | Yes Yes | No Yes | No Yes | No Yes | No Yes |
| incomplete ? (Yes/No) | 1 | | 1.0 | 1.0 | applicable | | | | 1.0 | 1.0 | | 103 |
| If ves to question 34, please state whether the penalty is: - a fixed amount ? (Yes/No) | Not applicable | Not applicable | Yes | Yes | Not applicable | Yes | Not applicable | No | Yes | Yes | Yes | Yes |
| - proportional ? (Yes/No) | Not applicable | Not applicable | No | No | Not applicable | No | Yes | Yes | No | No | No | No |
| are generally confronted with when having to comply with the recapitulative statement requirements? | | an e 10 if the taxable person does not hold a Maltese ID Card. | | | | some companies find it hard to report its intra-Community supplies of goods and services 20 days after colsing the month (on monthly submissions) | | the EU suppliers in due time, so that the recapitulative statement may be submitted it time; another hot issue is the reconciliation of the amounts declared in VIES system by th commercial partners as this is always investigated by the tax authorities during tax inspections. | е | EC Sales lists or VAT returns through www.frs.sk. Even though the EC Sales list are filled electronically, the confirmation on fliing has to be printed, signed and filed with the tax office within 5 working days from the e-filling of EC Sales List. | | |
| Are you in the knowledge or possession of public papers published by e.g. associations, PwC, on difficulties/ssues with respect of the recapitulative statement. If yes, please share this publication with us. If a required in your local VAT legislation for taxable persons to | | No No | Not applicable Yes | No Yes | No No | No No | No Yes, i.e. the recapitulative | No Yes, i.e. the recapitulative | No No | No No | No No | No No |
| submit statements giving details on the intra-Community acquisitions (cfr. article 268) ? (Yes/No) | | | | | | | statement. | statement. | | | | |
| If yes to question 38, please provide the periodicity: - monthly ? (Yes/No) | Not applicable | Not applicable | No | Yes | - Not applicable | - Not applicable | No | Yes | Not applicable | Not applicable | Not applicable | Not applicat |
| - quarterly ? (Yes/No) | | | Yes | Yes /No | Not applicable | Not applicable | Yes | No | Not applicable | Not applicable | Not applicable | Not applical |
| _annually ? (Yes/No) - other ? (Yes/No) If yes, please specify in the last column. | | | No. | No. | Not applicable Not applicable | Not applicable Not applicable | No. No | No. No | Not applicable Not applicable | Not applicable Not applicable | Not applicable Not applicable | Not applica Not applica |
| aligned with the periodicity of the recapitulative statement for | Not applicable | Not applicable | Yes | Yes | Not applicable | Not applicable | Yes | Yes | Not applicable | Not applicable | Not applicable | Not applical |
| intra-Community cumliles/serviere ? (Yes/INn). Is the periodicity of the intra-Community acquisition statement aligned with the periodicity of the VAT return ? (Yes/No) Please note that Yes' indicates that the periodicity is aligned in all cases. | Not applicable | Not applicable | Yes/No | Yes /No | Not applicable | Not applicable | No | No | Not applicable | Not applicable | Not applicable | Not applical |
| If yes to question 38, is this statement only for the intra- Community acquisitions of goods or also for intra-Community purchases of services ? | Not applicable | Not applicable | requires information only on | The recapitulative statement requires information only on intra-Community acquisition of goods. | Not applicable | Not applicable | Only for goods. | For both purchases of goods and services. | Not applicable | Not applicable | Not applicable | Not applical |
| · | | | process to the second s | | Not applicable | Not applicable | Not applicable | Yes | Not applicable | Not applicable | Not applicable | Not applicat |

| AND STATES | | | QD. | AIN | SME | EDEN | THE NET | HERLANDS | LINITED | KINGDOM |
|--|----------------|---|--|---|---|--|---|--|---|--|
| Address of the COOKS and Control of the Cook | | | Before the amendment made by Directive 2008/117/EC (i.e. before 1 | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) | Before the amendment made by Directive 2008/117/EC (i.e. before 1 | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) | Before the amendment made by Directive 2008/117/EC (i.e. before 1 | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) | Before the amendment made by Directive 2008/117/EC (i.e. before 1 | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) |
| Part | | QUESTIONS | | statement for GOODS and | | statement for GOODS and | | statement for GOODS and | | Combined recapitulative statement for GOODS and SERVICES |
| Elicitation of the processing of a completed | | | | DERVICES | | DERIVICES . | | DERVICES . | | JERTICES . |
| The second of th | General rule (| article 263(1)) | | | | | | | | |
| Section between the control of control of the contr | 1 | | combined | combined | combined | combined | combined | combined | combined | combined |
| Committee Comm | | goods and services ? (Yes/No) | | | | | | | | |
| Proceedings of the William Control of the Control of the William C | 2 | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Part Company | | | | | | | | | | |
| Process ground to the control by offer recognishment advantage of the control by the control b | | If no, please state with which other statement(s) it is combined (e.g. with intractat) in the last column | | | | | | | | |
| Proceedings of the company of the | 3 | Please provide the periodicity of the recapitulative statement | | | | | | | | |
| Exception 1 Parallelia Pa | | | | | | | | | | |
| Comment of the best of the b | | - monthly ? (Yes/No) | | | | | | | | Yes |
| Company of the Comp | | - quarterly ? (Yes/No) | | | | | | | | No |
| The continue sender is the base delation. The continue sender is presented as the base delation. The continue sender is presented as the continue sender | | | | | | | | | | No No |
| Please state the date date of the date of the regulabulier statement forever. In statements are that by the Country of the Country of the Country of April, July, Country of | ' | If ves, please specify in the last column. | | | | | | | 110 | 110 |
| Solution in the recording country and the control processor for the co | 4 | Please state the due date of the recapitulative statement foreseen | The statements are due by the | The statements are due by the | 20 days after the end of the | 20 days after the end of the | Last day of the month | | 42 days after the end of the | 14 days from the end of the |
| b Semonthy 7 (Yes/No) 6 annually 7 (Yes/No) 6 annually 7 (Yes/No) 6 annually 7 (Yes/No) 7 Yes Yes Yes Yes Yes Yes Yes Yes | | in your local legislation. | following the reporting quarter (twentieth day of April, July and October)except for the last reporting quarter, when deadline is extended to 30 | following 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 | quarter. | | following the calendar quarter | following the calendar month | relevant period | relevant period for paper returns. 21 days from the end of the relevant quarter for online filing. |
| b Security 7 (**re(No)**) e - countretly 8 (**re(No)**) e - countretly 9 (**re(No)**) e - | _ | | | | | | | | | |
| accountly 2 (Tarthib) c annually 7 (Yes/No) ve | | | Vac | Vac | Vac | Vac | Vac | Vec | Voc | Yes |
| C - garderly ? (*Ces/No) E - collect ? (*Ces/ | | | 10 | 10 | 103 | 10 | 10 | 10 | 163 | 163 |
| C guarterly ? (*Pish***) Yes | | | No | No | No | | No | No | No | No |
| e context ("resines) If yes, please sportly in the last column. 6 State percedicity of the "resinguishable estatement aligned with the local percentage of the "resinguishable estatement aligned with the local percentage of the "resinguishable estatement aligned with the local percentage of the "resinguishable estatement aligned with the local percentage of the "resinguishable estatement and percentage of the "resinguishable estatement and percentage of the "resinguishable estatement foresees are percentage out the "resinguishable estatement foresees are due by the "responsing out the "resinguishable estatement foresees are due by the "responsing out the "re | | - quarterly ? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| e context ("resines) If yes, please sportly in the last column. 6 State percedicity of the "resinguishable estatement aligned with the local percentage of the "resinguishable estatement aligned with the local percentage of the "resinguishable estatement aligned with the local percentage of the "resinguishable estatement aligned with the local percentage of the "resinguishable estatement and percentage of the "resinguishable estatement and percentage of the "resinguishable estatement foresees are percentage out the "resinguishable estatement foresees are due by the "responsing out the "resinguishable estatement foresees are due by the "responsing out the "re | | 4 | V | V | N- | N- | V | V | V | Yes |
| By specialized pre-protection of the periodicity of the protection of the periodicity of the protection but the periodicity of the protection from the protection but the periodicity of the protection but the periodicity of the protection but the periodicity of the protection but the protection but the periodicity of the protection but the periodicity of the protection but the protection b | | | 16 | 16 | NO | NO | 16 | | | |
| Second content of the recognization of the vertical behavior and the periodicity is aligned in gill properties of the vertical content of the vertic | | - other ? (Yes/No) | No | No | No | No | No | No | No | No |
| periodicity of the VAT return ? (*Yes*) Process and the Yes* of the Care the Tark Yes* (rote 2014; 2014; 2014) Process and the Yes* (rote 2014) Process and the Process and th | | If yes, please specify in the last column. | | | | | | | | |
| Possible State the threshold (lazable amount, and Variery) Ves | 6 | periodicity of the VAT return? (Yes/No) Please note that 'Yes' indicates that the periodicity is aligned in all | No | No | No | No | No | No | No | No |
| 8 Please state the due date of the recapitulative statement for the statements are due by the following the reporting quarter (when decignation) of the recapitulative statement for the statements are due by the following the reporting quarter (when decignate) and your local legislation. 10 Please state the due date of the recapitulative statement foreseen in your local legislation. 11 Please state the due date of the recapitulative statement foreseen in your local legislation. 12 Please state the threshold (travable amount, excl VAT) in order for the decignation (or the following year.) 13 Please state the threshold (travable amount, excl VAT) in order for the decignation (or the following year.) 14 Please state the threshold (travable amount, excl VAT) in order for the decignation (or the following year.) 15 Please state the threshold (travable amount, excl VAT) in order for the decignation (or the following year.) 16 Please state the threshold (travable amount, excl VAT) in order for the decignation (or the following year.) 17 Please state the threshold (travable amount, excl VAT) in order for the decignation (or the following year.) 18 Please state the threshold (travable amount, excl VAT) in order for the decignation (or the following year.) 19 Please state the threshold (travable amount, excl VAT) in order for the decignation (or the following year.) 19 Please state which quarter and 4 previous quarters, when decidine is excleded to 30 January of the following year. 10 Please state which quarters are taking into account to check the threshold are count to the following year. 10 Please state which quarters are taking into account to check the threshold are count to the following year. 11 Please state which quarters are taking into account to check the threshold are count to the following year. 12 Please state which quarters are taking into account to check the threshold is reached in a certain quarter, and the following the reporting quarter (or the following year.) 12 Please state which qua | Derogation(s |)/Option(s) applied (article 263(1a) - (1c)) | | | | | | | | |
| 8 Please provide the periodicity of the recapitable statement according to the decording to the description of the periodicity of the recapitable statement are due by the constitution of the periodicity of the month of the | 7 | Does your local VAT legislation foresee any derogation from the | Yes | Yes | No | Yes | Yes | Yes | Yes | Yes |
| a coordinate but decoastion: a coordinate of the decoastion: b country (**Class*No.**) b country (**Class*No.**) d country (**Class*No.**) f country (* | | | | | | | | | | |
| b _ sandterly Z (Yes/No) | 0 | | | | | | | | | |
| b : calletter Yes No Yes No Yes Y | | - monthly ? (Yes/No) | No | No | Not applicable | No | No | No | Yes | No |
| If yes, please specify in the last column. Please state the due date of the recophilative statement foreseen in your local legislation. Please state the due date of the recophilative statement foreseen in your local legislation. Please state the due date of the recophilative statement foreseen in your local legislation. Please state the due date of the recophilative statement foreseen in your local legislation. No No applicable No Quays after the end of the month following the reporting quarter when dollowing the reporting month, following the reporting month following the reporting month following the reporting month following the reporting month following the reporting quarter, when deadline is entended to 20 september, and the last reporting quarter, when deadline is entended to 30 January of the following year. In Please state the threshold (taxable amount, excl VAT) in order for the derogations (5) to apply (EUR 50,000 / EUR 100,000 / other? - or equivalent national currency). Please state which quarters are baking into account to check the threshold are the which quarters are baking into account to check the threshold (taxable amount, excl VAT) in order for the tendo is set at EUR 100,000 up to decrease within local VAT legislation is of EUR 100,000 up to decrease within local VAT legislation is of EUR 100,000 up to decrease within local VAT legislation is of EUR 100,000 up to decrease within local VAT legislation is of EUR 100,000 up to decrease within local VAT legislation is of EUR 100,000 up to decrease within local VAT legislation is of EUR 100,000 up to decrease within local VAT legislation is of EUR 100,000 up to decrease within local VAT legislation is of EUR 100,000 up to decrease within local VAT legislation is of EUR 100,000 up to decrease within local VAT legislation is of EUR 100,000 up to decrease within local VAT legislation is of EUR 100,000 up to decrease within local VAT legislation is of EUR 100,000 up to decrease within local VAT legislation is of EUR 100,000 up to decrease with | l t | - guarterly ? (Yes/No) | | | Not applicable | | | | | Yes |
| 9 Presses state the due date of the recapitulative statement foreseen in your local legislation. 10 Presses state the due date of the recapitulative statement foreseen in your local legislation. 11 Presses state the due date of the recapitulative statement foreseen in your local legislation. 12 Odays after the end of the month following the relevant period. (Indivining the reproting quotate following the reproting quotate following the reproting protring month, except for 11 July and October leverage for the last of 87 July and October leverage for the last of 87 July and October leverage for the last of 87 July and October leverage for the last of 88 July when the design is to electronic of 13 Junuary of the following year. 10 Presse state the threshold (taxable amount, excl VAT) in order for electronic protring month, except for 13 Junuary of the following year. 10 Presse state the threshold (taxable amount, excl VAT) in order for electronic protring month, except for 13 Junuary of the following year. 10 Presse state the threshold (taxable amount, excl VAT) in order for electronic filing. 11 Presse state the threshold (taxable amount, excl VAT) in order for electronic protring month, except for 13 Junuary of the following year. 12 Presse state the threshold (taxable amount, excl VAT) in order for electronic filing. 13 Junuary of the following year. 14 Presse state the threshold (taxable amount, excl VAT) in order for electronic filing. 15 Presse state the threshold (taxable amount, excl VAT) in order for electronic filing. 16 Presse state the threshold (taxable amount, excl VAT) in order for electronic filing. 17 Presses state the threshold (taxable amount, excl VAT) in order for electronic filing. 18 Presses state the threshold (taxable amount, excl VAT) in order for electronic filing. 19 Presses state the threshold (taxable mount, excl VAT) in order for electronic filing. 19 Presses state the threshold (taxable mount, excl VAT) in order for electronic filing. 20 Junuary of the following the | | | | | | | | | | No No |
| Please state the due date of the recapitulative statements are due by the north following the reporting quarter (vernetted king of April, 34) and October) except for the last reporting quarter, when deadline is extended to 3.0 January of the following the reporting month, when deadline is extended to 3.0 January of the following vernetic deadline vernetic deadline verne | Ι , | | NO | INO | INOC applicable | INO | NO. | 16 | NO | NO . |
| the deropation(s) to apply (EUR 50.000 / EUR 100.000 / other? - or equivalent national currency). Please state which quarters are taking into account to check the threshold (current quarter and 4 previous quarters, previous calendar year, other?). When the threshold is reached in a certain quarter, as from when will the deropation not be applicable anymore (after the end of the quarter, after the end of the month in which the threshold was peen reached, other)? Current quarter and 4 previous Display Current quarter and 4 previous | 9 | | 20th day of the month following the reporting quarter (twentieth day of April, July and October) except for the last reporting quarter, when deadline is extended to 30 | 20th day of the month following 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 | Not applicable | month for paper filing. 25 days | Last day of the month following the relevant period. | | 42 days after the end of the relevant period | 14 days from the end of the relevant period for paper returns. 21 days from the end of the relevant quarter for online filing. |
| threshold (current quarter and 4 previous quarters, previous calendar year, other ?). Itaken into account both, the calendar year, other ?). When the threshold is reached in a certain quarter, as from when will the derogation not be applicable anymore (after the end of the quarter, after the end of the month in which the threshold has been reached, other)? When the threshold is reached in a certain quarter, as from when will the derogation not be applicable anymore (after the end of the quarter, after the end of the month in which the threshold has been reached, other)? When the threshold is reached in a certain quarter, as from when will the derogation not be applicable anymore (after the end of the quarter, after the end of the month in which the threshold has been reached, other)? When the threshold is reached in a certain quarter, as from when will the derogation will not be applicable anymore as from the month following the one in which the threshold was reached if in the last or first month of the quarter the threshold was reached in the threshold was reached. Bi-monthly fing if the threshold | | the derogation(s) to apply (EUR 50.000 / EUR 100.000 / other ? - or equivalent national currency). | | derogation foreseen within local VAT legislation is of EUR 100.000 up to december 31, 2011. As from January 2012, the treshold is set at EUR | | | provided certain conditions are met | EUR 15,000 annualy and provided certain conditons are met | | £35k/£70k |
| will the derogation not be applicable anymore (after the end of the month in the threshold has been the derogation will not be derogation will not be the quarter, after the end of the month in which the threshold has been reached, other)? In the quarter, after the end of the month in which the threshold has been reached, other)? In the quarter, after the end of the month in which the threshold has been reached, other)? In the quarter, after the end of the month in which the threshold has been reached. In the threshold has been reached. In the threshold has been which the threshold has been reached. In the threshold has been which the threshold has been reached. In the threshold has been which the threshold has been reached. In the threshold has been which the threshold has been which the threshold has been reached. In the threshold has been which the threshold has been which the threshold has been which the threshold has been reached. In the threshold has been which the threshold has been which the threshold has been reached. | 11 | threshold (current quarter and 4 previous quarters, previous | | taken into account both, the cross-border supplies (i.e. not acquisitions) of goods/services carried out during the current quarter and the four previous quarters corresponding to the | Not applicable | | | | Not applicable | Current quarter and 4 previous quarters |
| month of the chosen period. After submitting this declaration, the periodicity will be monthly. | 12 | will the derogation not be applicable anymore (after the end of the quarter, after the end of the month in which the threshold has | Not applicable | in a certain quarter, the derogation will not be applicable anymore as from the month following the one in which the threshold was | Not applicable | which the threshold has been | Not applicable | after the end of the month in which the threshold was reached if in the last or first month of the quarter the threshold is reached. Bi-monthly filing if the threshold is exceeded during the second month of the chosen period. After submitting this declaration, | | At the end of the month in which the threshold has been reached |

| | | SF | PAIN | SW | EDEN | THE NETH | IERLANDS | UNITED | KINGDOM |
|----|--|---|---|---|---|--|--|---|---|
| 13 | When the threshold is reached, what is the due date to file the last recapitulative statement under the derogation ? | Not applicable | When the threshold is reached, the due date to file the last recapitulative statement will be the 20th day of the month following to the reporting period (month or quarter), except for July, when the deadline is extended to 20 September, and the last reporting period, when deadline is extended to 30 January of the following year. | | 20 days after the end of the month for paper filing, 25 days for electronic filing. | Not applicable | Last day of the month following the relevant period. | Not applicable | 14 days from the end or relevant period for pay returns. 21 days from of the relevant quarter online filing. |
| | | | | | | | | | |
| 14 | Please state whether the application of the derogation for taxable | | | | | | | | |
| a | persons is: - obligatory ? (Yes/No) | Not applicable | Yes | Not applicable | No | No | No | No | No |
| | | | | | | | | | |
| b | - an option ? (Yes/No) | Not applicable | No | Not applicable | Yes | Yes | Yes | Yes | Yes |
| 15 | Is the <u>information</u> to be provided different between the recapitulative statement under the derogation as compared to the | No | No. | Not applicable | No | No | No | No | No |
| | recapitulative statement under the general rule ? (Yes/No) | | | | | | | | |
| 16 | If yes to question 15, please provide details on the differences. | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| 17 | Are there any other conditions and limits foreseen by your country | Not applicable | No | Not applicable | No | No | No | No | No |
| | than addressed above in respect of article 263(1a) - (1c) ? | | | | | | | | |
| | Do the tax authorities monitor when taxable persons reach the | Not applicable | No | Not applicable | Yes | No | Yes | Not applicable | No |
| 19 | threshold ? (Yes/No) If yes to question 18, are the taxable persons informed by the tax | Not applicable | Not applicable | Not applicable | Yes | No | No | Not applicable | Not applicable |
| | authorities that the taxable person is about to or has reached the threshold e.g. by means of a notification (in due time) ? (Yes/No) | | | | | | | | |
| | | | | | | | | | |
| | Is there an intention to undertake a legislative initiative to abolish or change the derogation(s) in your country ? (Yes/No) | Not applicable | No | Not applicable | No | Not applicable | No | Not applicable | No |
| | If yes, please provide details in de last column. | | | | | | | | |
| | | | | | | | | | |
| | per filing (article 263(2)) | | | | | | | | |
| a | With respect to the filing procedures: - is the possibility of electronic filing provided? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| | - is electronic filling mandatory? (Yes/No) | Yes, as from 2008 | Yes | NO . | No | Yes | Yes | No | No |
| ` | - practicalities regarding electronic filing: . which is the website where the statement needs to be | https://www.agenciatributaria. | https://www.agenciatributaria. | www.skatteverket.se | www.skatteverket.se | Personal domain on the Dutch | Personal domain on the Dutch | http://online.hmrc.gov.uk | http://online.hmrc.go |
| | submitted? | gob.es/AEAT.sede/Inicio/Proce dimientos y Servicios/Impuest | gob.es/AEAT.sede/Inicio/Proce dimientos y Servicios/Impuest | | | tax authorities' website. www.belastingdienst.nl | tax authorities' website. www.belastingdienst.nl | | |
| | | os/Declaraciones Informativas/ | os/Declaraciones Informativas/ | | | | | | |
| | | Declaraciones_Informativas.sht | Declaraciones_Informativas.sht | | | | | | |
| | . how can the webste be entered, e.g. via a personal certificate, digital ID-card, or in another way (i.e. technical requirements) ? | Personal certificate (Qualified User Certificate) | Personal certificate (Qualified User Certificate) | Personal certificate or digital ID. | Personal certificate or digital ID. | Personal ID, login name and password | Personal ID, login name and password | User ID and password required to access direct portal for submission of statement | User ID and passwor to access direct ports submission of statem |
| | | | | | | | | | |
| | | | | | | | Eithar manually or via vml file | Non autimo form contrast families | Via online form unle |
| | . are the data to be entered manually, uploaded via xml-file, | Uploaded via xml-file | Uploaded via xml-file | Entered manually, uploaded | | Either manually or via xml file | Littlei illalitaliy ti via xilli ille | in vml cor flor LIN EDIEACT | in vml cov files LIN |
| | . are the data to be entered manually, uploaded via xml-file, sent via attachment e.g. in excel format, or is there another way of filing? | Uploaded via xml-file | Uploaded via xml-file | Entered manually, uploaded via .csv or attachment | Entered manually, uploaded via .csv or attachment | Either manually or via xml file | Little manually of via XIII file | in xml, csv files, UN-EDIFACT, or via Electronic Data Capture | in xml, csv files, UN- or via Electronic Data |
| | sent via attachment e.g. in excel format, or is there another | Uploaded via xml-file | Uploaded via xml-file | | | Either manually or via xml file | Liulei Illaliually di via XIII Ille | in xml, csv files, UN-EDIFACT, or via Electronic Data Capture Services of HMRC website for | in xml, csv files, UN- or via Electronic Data Services of HMRC we |
| | sent via attachment e.g. in excel format, or is there another way of filing? | | | via .csv or attachment | via .csv or attachment | | | in xml, csv files, UN-EDIFACT, or via Electronic Data Capture Services of HMRC website for the Trade Specification | in xml, csv files, UN- or via Electronic Dat Services of HMRC w the Trade Specificati |
| | sent via attachment e.g. in excel format, or is there another | The statement is to be signed by a digital signature (Qualified | Uploaded via xml-file The statement is to be signed by a digital signature (Qualified | via .csv or attachment No signature necessary | | Either manually or via xml file agreeing to the contents by ticking approval box | agreeing to the contents by ticking approval box | in xml, csv files, UN-EDIFACT, or via Electronic Data Capture Services of HMRC website for the Trade Specification The user ID and password will authenticate the user and | in xml, csv files, UN- or via Electronic Data Services of HMRC we the Trade Specificati The user ID and pas authenticate the use |
| | sent via attachment e.g. in excel format, or is there another way of filing? . is the statement to be signed by a digital signature, or is | The statement is to be signed | The statement is to be signed | via .csv or attachment No signature necessary | via .csv or attachment | agreeing to the contents by | agreeing to the contents by | in xml, csv files, UN-EDIFACT, or via Electronic Data Capture Services of HMRC website for the Trade Specification The user ID and password will authenticate the user and | in xml, csv files, UN- or via Electronic Data Services of HMRC we the Trade Specificati The user ID and pas |

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|----------|------------------------|---|---|---|----------------------------------|----------------------------------|--|---|----------------------------------|----------------------------------|
| | | . other relevant practicalities or requirements (e.g. the person | | The certificate may be | Not applicable | Not applicable | | Logging into the website of the | | KINGDOM Not applicable |
| | | that will sign the statement should present himself physically | downloaded via Internet, | downloaded via Internet, | | | Dutch tax authorities identifies | Dutch tax authorities identifies | | |
| | | to obtain the certificate, etc)? | | however, physical accreditation | | | the taxable persons | the taxable persons | | |
| | | | before the Spanish Tax Authorities of the person action | before the Spanish Tax Authorities of the person acting | | | representative | representative | | |
| | | | on behalf of the company must | on behalf of the company must | | | | | | |
| | | | be done as well. Please note | be done as well. Please note | | | | | | |
| 1 | | | that the application and the obtaining of said certificate | that the application and the obtaining of said certificate | | | | | | |
| | | | should be carried out from the | should be carried out from the | | | | | | |
| | | | | same coputer, browser and | | | | | | |
| | | | user than the one in which the | user than the one in which the VAT declarations will be e-filed. | | | | | | |
| | | | VAT decidi duoris will be e-filed. | VAT decidiations will be e-filed. | | | | | | |
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| | Ι. | | | | | | | | | |
| | d | - practicalities regarding paper filing: | | | | | | | | |
| | | . which is the address the statement needs to be sent to ? | The statement should be sent | Not applicable | Skatteverkets inläsningscentral, | Skatteverkets inläsningscentral, | Central Liaison office, Postbus | Central Liaison office, Postbus | HMRC | HMRC |
| | | | to the local office the taxpayer | | FE 4100, 205 76 Malmö | FE 4100, 205 76 Malmö | 378, 7600 AJ Almelo. | 378, 7600 AJ Almelo. | Comden House | Comden House |
| | | | belongs to. | | | | | | Farriers Way Liverpool | Farriers Way Liverpool |
| | | | | | | | | | L75 1AY | L75 1AY |
| | | | | | | | | | | |
| | | . does a predefined format need to be used? (Yes/No) | Yes | Not applicable | Yes | Yes | Yes | Yes | Yes | Yes |
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| | | . how can the predefined format be obtained by the filer (on | The predefined format | Not applicable | Sent automatically by the | Sent automatically by the | Sent periodically to the taxable | Sent periodically to the taxable | Download from HMRC website | Download from HMRC website |
| | | request and sent by mail by the relevant authorities, to be | (Spanish form 349) should be | | authorities | authorities | person by the Dutch tax | person by the Dutch tax | | |
| | | downloaded, to be paid for, to be requested in an office in person etc.)? | purchased at any Tax Office (no possibility anymore to | | | | authorities or provided on request. | authorities or provided on request. | | |
| | | para day. | download the form in pdf. from | | | | | | | |
| | | | the Spanish Tax Authorities | | | | | | | |
| | | | website) | | | | | | | |
| | | | ļ | ļ | L | L | | L | | |
| | | . is signature necessary? (Yes/No) . if it needs to be signed, who has signing authority (e.g. only | Yes Any person empowered to act | Not applicable | Yes | Yes | Yes | Yes | Yes Authorised officer of the | Yes Authorised officer of the |
| | | the CEO, the CFO, third party etc.)? | on behalf of the company. | NOL applicable | it. | The person who has completed it. | company or an authorised third | Any representative of the company or an authorised third | | company, or an authorised |
| | | are easy are a sy ama party easy. | or scrair or are company. | | | | party. | party. | agent | agent |
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| | e | - is there a difference as regards the contents to be provided | No | Not applicable | No | No | No | No | No | No |
| | | between electronic and paper recapitulative statements (if both | | | | | | | | |
| | | are allowed)? (Yes/No) | | | | | | | | |
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| Miscella | aneous | | | | | | | | | |
| Miscella | aneous 22 | Is the information to be provided in the recapitulative statement | Yes | Yes | Not applicable | No | Not applicable | Yes | Not applicable | No |
| Miscella | | different as from 1 January 2010 compared to before 1 January | Yes | Yes | Not applicable | No | Not applicable | Yes | Not applicable | No |
| Miscella | | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No) If yes, please elaborate on the differences in the last column. | Yes | Yes | Not applicable | No | Not applicable | Yes | Not applicable | No |
| Miscella | 23 | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No) If ves. please elaborate on the differences in the last column. Is it required (legally or in practise) to foresee or to provide the | Yes | Yes | Not applicable | No | Not applicable | Yes | Not applicable | No |
| Miscella | 23 | different as from 1 January 2010 compared to before 1 January 2010? (Yes/No) If ws. nlease elaborate on the differences in the last column. Is it required (legally or in practise) to foresee or to provide the local tax authorities, together with the recapitulative statement, | Yes | Yes | Not applicable | No | Not applicable | Yes | Not applicable | No |
| Miscella | 23 | different as from 1 January 2010 compared to before 1 January 2010? (Yes/No) If ves. niese elaborate on the differences in the last rolumn. Is it required (legally or in practise) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: | | | | | | | | |
| Miscella | 23 a | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/N). If yes, nlesse elaborate on the differences in the last column. Is a required (legally or in practice) to forese or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No). | No. | No. | No. | No. | No | No. | No | No |
| Miscella | 23 a b c | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/N). If ves. nlesse elaborate on the differences in the last column. Is required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the VAT return ? (Yes/No.) | No. No. No. | | No. | | | | | |
| Miscella | 23 a b c | different as from 1 January 2010 compared to before 1 January 2010 (Yesphor) 11/2 yes, places elaborate no the differences in the last column. Is it required (legally or in practise) to foresee or to provide the local tax authorities, together with the recapitualities statement, with a reconciliation between the recapitulative statement and: -the company's accounts 7. (Yes/No) | No. No. | No. No. | No. No. | No. No. | No No | No. No. | No No | No No |
| Miscella | 23 a b c | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/N). If ves. nlesse elaborate on the differences in the last column. Is required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the VAT return ? (Yes/No.) | No. No. No. | No. No. No. | No | No. No. No. | NoNo. | No. No. No | No No No | No No No |
| Miscella | 23 a b c | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/N). If ves. nlesse elaborate on the differences in the last column. Is required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the VAT return ? (Yes/No.) | No. No. No. | No. No. No. | No | No. No. No. | NoNo. | No. No. No | No No No | No No No |
| Miscella | 23 a b c | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/N). If ves. nlesse elaborate on the differences in the last column. Is required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the VAT return ? (Yes/No.) | No. No. No. | No. No. No. | No | No. No. No. | NoNo. | No. No. No | No No No | No No No |
| Miscella | 23 a b c | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/N). If ves. nlesse elaborate on the differences in the last column. Is required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the VAT return ? (Yes/No.) | No. No. No. | No. No. No. | No | No. No. No. | NoNo. | No. No. No | No No No | No No No |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/N). If ves. nlesse elaborate on the differences in the last column. Is required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the VAT return ? (Yes/No.) | No. No. No. | No. No. No. | No | No. No. No. | NoNo. | No. No. No | No No No | No No No |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010? (Yes/No. 2010? (Yes/No. 1) Executions on the differences in the last column. It is required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: .the company's accounts ? (Yes/No | No No No No No | No | No | No. No. No. No | No | No | No No No No | No No No No |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/N). If ves. nlesse elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: -tibe someann's accounts ? (Yes/No). -tibe intrastat return ? (Yes/No). -the viAT return ? (Yes/No). - other ? In accordance with article 266, are taxable persons required to | No No No No No | No | No | No. No. No. No | No | No | No No No No | No No No No |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010? (Yes/No.) 15 ves. please elaborate on the differences in the last column. Is it required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the sintrastal ristum ? (Yes/No.) - the VAT rehum ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No) | No | No. No. No. No. No. According to article 80 of the | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010? (Yes/No. 2010? (Yes/No. 1) Executions on the differences in the last column. It is required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: .the company's accounts ? (Yes/No | No | No. No. No. No Yes According to article 80 of the Spanish VAT Regulation, in | No | No. No. No. No | No | No | No No No No | No No No No |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the wintrastat resum ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No | No | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the wintrastat resum ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No | No | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the wintrastat resum ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No. | No. | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the wintrastat resum ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No. | No. | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the wintrastat resum ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No | No. No. No. No. No. No. No. No. According to article 80 of the Spanish VAT Regulation, in case the consideration of the transaction had been set in a different currency to the EUR the taxpayer will be required to report such total amount in EUR with reference to the date | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the wintrastat resum ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No. | No. | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the wintrastat resum ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No | No | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the yAT, return ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No | No | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the yAT, return ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No | No | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the yAT, return ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No | No | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the yAT, return ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No | No | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the yAT, return ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No | No | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the yAT, return ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No | No | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the yAT, return ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No | No | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the yAT, return ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No | No | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the yAT, return ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No | No | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the yAT, return ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No | No | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the yAT, return ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No | No | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the yAT, return ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No | No | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |
| Miscella | 23 a b c d | different as from 1 January 2010 compared to before 1 January 2010 ? (Yes/No.) If yes, Ilease elaborate on the differences in the last column. Is a required (legally or in practice) to foresee or to provide the local tax authorities, together with the recapitulative statement, with a reconciliation between the recapitulative statement and: - the company's accounts ? (Yes/No.) - the intrastat resum ? (Yes/No.) - the yAT, return ? (Yes/No.) - other ? In accordance with article 266, are taxable persons required to provide additional information to be given in the recapitulative statement other than those listed in article 264 ? (Yes/No.) If yes to question 24, please provide details on the additional | No | No | No | No | No | NoNoNoNo | No No No No No | NO NO NO NO NO NO NO NO |

| | | SF | PAIN | SWI | EDEN | THE NET | HERLANDS | UNITED | KINGDOM |
|-------------|---|--|--|-------------------------------|---|---|---|--|---|
| 26 | Are VAT groups required to file recapitulative statements on VAT group level or on the level of the different members ? | On the level of the different members. | On the level of the different members. | VAT group level | VAT group level | Different members | Depends on whether the individual VAT group member is filing separate VAT returns | Taxpayers can choose to submit separate statements if you have: | Taxpayers can choose t submit separate statem you have: |
| | | | | | | | | Individual branches of your business Individual companies within a | Individual branches of business |
| | | | | | | | | VAT group • Self accounting branches | VAT group • Self accounting brand |
| 27 | Are there any differences between established and non- | No | No | No | No | Yes | Yes | No No | No |
| | established taxable persons with respect to the recapitulative statements (excluding the fact that, in principle, for non- established taxable persons it is not required to file a | | | | | | | | |
| | recapitulative statement for services)? (Yes/No) If yes, please elaborate in the last column | | | | | | | | |
| 28 | Are there any other differences as from 1 January 2010 compared to before 1 January 2010 related to the recapitulative statement | No | No | Not applicable | No | No | No | Not applicable | No |
| | not yet mentioned above ? (Yes/No) If yes, please elaborate on the differences in the last column. | | | | | | | | |
| 29 | Are there any other derogations foreseen (e.g. the possible derogation foreseen in articles 270 and 271) ? (Yes/No) | Yes | Yes | No | No | Yes | Yes | Yes | Yes |
| | If yes, please elaborate in the last column and indicate whether there is a difference as from 1 January 2010 compared to before | | | | | | | | |
| 30 | lanuary 2010 in this respect. Is a penalty foreseen in case of late filing of the recapitulative | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 31 | statement ? (Yes/No). If yes to question 30, please state whether the penalty is: | | | | | | | | |
| a | - a fixed amount ? (Yes/No) - proportional ? (Yes/No) | Yes No | Yes No | Yes No | Yes No | Yes No | Yes No | Yes No | Yes No |
| 32 | Is a penalty foreseen in case of none filing of the recapitulative statement ? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 33 | If yes to question 32, please state whether the penalty is: | V | V | V | V | V | V | V | Ven |
| b | - a fixed amount ? (Yes/No) - proportional ? (Yes/No) | Yes No | Yes No | Yes No | Yes No | Yes No | Yes No | Yes No | Yes No |
| 34 | Is a penalty foreseen in case the recapitulative statement is incomplete ? (Yes/No) | Yes | Yes | No | No | Yes | Yes | Yes | Yes |
| 35 | If ves to question 34. please state whether the penalty is: - a fixed amount ? (Yes/No) | No | No | Not applicable | Not applicable | Yes | Yes | Yes | Yes |
| b | - a fixed afficult. ? (Tes/No) - proportional ? (Yes/No) | Yes | Yes | Not applicable | Not applicable | No No | No No | No No | No No |
| ctice 36 | What are, in your experience, the practical issues taxable persons | None | None | | Meeting deadlines. The | Website of the Dutch tax | Website of the Dutch tax authorities only accept 200 lines | Checking customer VAT | Checking customer VA |
| | recapitulative statement requirements ? | | | | generally due to be filed prior to the VAT return, which can cause issues | lines of EU Sales. Therefore, specific software needs to be purchased to fulfill the compliance obligations. | of EU Sales. Therefore specific software needs to be purchased to fulfill the compliance obligations. | | subject to the reverse in the customer's cour |
| 37 | Are you in the knowledge or possession of public papers published by e.g. associations, PwC, on difficulties/issues with respect of the recapitulative statement. If yes, please share this publication with us. | No | No | | No | No | No | No | No |
| | Is it required in your local VAT legislation for taxable persons to | Yes | Yes | No | No | No | No | No – However, Intrastat | No – However, Intrasta |
| | submit statements giving details on the intra-Community acquisitions (cfr. article 268) ? (Yes/No) | | | | | | | declarations may be required. | declarations may be re |
| 39 a | If yes to question 38, please provide the periodicity: - monthly ? (Yes/No). | No | Yes | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| b | - quarterly ? (Yes/No) | Yes | Yes | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| d | - annually ? (Yes/No) - other ? (Yes/No) | Yes No | Yes No | Not applicable Not applicable | Not applicable Not applicable | Not applicable Not applicable | Not applicable Not applicable | Not applicable Not applicable | Not applicable Not applicable |
| | If yes, please specify in the last column. | | | | | | | | |
| 40 | Is the periodicity of the intra-Community acquisition statement aligned with the periodicity of the recapitulative statement for intra-Community sunnlies/services ? (Yes/No.) | Yes | Yes | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| 41 | Is the periodicity of the intra-Community acquisition statement | No | No | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| | aligned with the periodicity of the VAT return? (Yes/No) Please note that 'Yes' indicates that the periodicity is aligned in all cases. | | | | | | | | |
| 42 | If yes to question 38, is this statement only for the intra- Community acquisitions of goods or also for intra-Community | Not applicable | Both | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| | purchases of services ? | | | | | | | | |

| | | QUESTIONS | | | |
|-----|----|---|--|------------------------------|---|
| | | | | KEY | |
| | | | | | |
| 1.7 | 3 | Please provide the periodicity of the recapitulative statement according to the general rule: | | | |
| | а | - monthly ? (Yes/No) | No change as regards to prior 2010 | | |
| 4 | | Please state the due date of the recapitulative statement foreseen in your local legislation. | Positive change in filing deadline | No change in filing deadline | |
| | | | | | |
| 7 | 7 | Does your local VAT legislation foresee any derogation from the general rule ? (Yes/No) | Monthly filing since 2010 with derogation option | | Monthly filing since 2010 without derogation option |
| | | | | | |
| 2 | 21 | With respect to the filing procedures: | | | |
| | b | - is electronic filing mandatory? (Yes/No) | Mandatory since 1/1/2010 | | |
| | | | | | |
| 1.7 | | Is it required in your local VAT legislation for taxable persons to submit statements giving details on the intra-Community acquisitions (cfr. article 268)? (Yes/No) | Statement for acquisitions obliged | | |

| | | | AUSTRIA | BELGIUM | BULGARIA | CYPRUS |
|------------|--------|--|---|---|--|---|
| | | ANSWERS | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) | by Directive 2008/117/EC (i.e. as from 1 January 2010) | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) |
| | | | combined recapitulative statement for GOODS and SERVICES | combined recapitulative statement for GOODS and SERVICES | combined recapitulative statement for GOODS and SERVICES | statement for GOODS and SERVICES |
| General ru | ıla (a | rticle 263(1)) | | | | |
| General 1 | | | combined | combined | combined | combined |
| | 6 | Is the periodicity of the recapitulative statement aligned with the periodicity of the VAT return ? (Yes/No) Please note that 'Yes' indicates that the periodicity is aligned in <u>all</u> cases. | No | No | Yes | No |
| Derogatio | n(s)/ | Option(s) applied (article 263(1a) - (1c)) | | | | |
| | 7 | Does your local VAT legislation foresee any derogation from the general rule ? (Yes/No) | Yes | Yes | No | No |
| | 14 | Please state whether the application of the derogation for taxable persons is: | | | | |
| | а | - obligatory ? (Yes/No) | No | No | Not applicable | Not applicable |
| Electronic | /Pap | er filing (article 263(2)) | | | | |
| | 21 | With respect to the filing procedures: | | | | |
| | a | - is the possibility of electronic filing provided? (Yes/No) | Yes | Yes | Yes | Yes |
| | b | - is electronic filing mandatory? (Yes/No) | Yes | Yes, for certain taxable persons | Yes | Yes |

| | | | CZECH REPUBLIC | DENMARK | ESTONIA | FINLAND |
|---------|------------|--|---|---|--|---|
| | | QUESTIONS | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative statement for GOODS and SERVICES | Combined recapitulative statement for GOODS and | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative statement for GOODS and SERVICES | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative statement for GOODS and SERVICES |
| | | | | | | |
| Genera | ai ruie (a | Is there a separate or a combined recapitulative statement for goods and services ? (Yes/No) | combined | combined | combined | combined |
| | 6 | Is the periodicity of the recapitulative statement aligned with the periodicity of the VAT return ? (Yes/No) Please note that 'Yes' indicates that the periodicity is aligned in <u>all</u> cases. | No | No | Yes, as from 1/1/2011 | No |
| Deroga | ation(s) | Option(s) applied (article 263(1a) - (1c)) | | | | |
| | 7 | Does your local VAT legislation foresee any derogation from the general rule ? (Yes/No) | Yes | Yes | No | No |
| | 14 | Please state whether the application of the derogation for taxable persons is: | | | | |
| | | a - obligatory ? (Yes/No) | Yes | No | Not applicable | Not applicable |
| Electro | onic/Pap | per filing (article 263(2)) | | | | |
| | 21 | With respect to the filing procedures: | | | | |
| | | a - is the possibility of electronic filing provided? (Yes/No) | Yes | Yes | Yes | Yes |
| | | b - is electronic filing mandatory? (Yes/No) | Yes | Yes | No | Yes |

| | | | FRA | ANCE | GERMANY | GREECE |
|---------|----------|--|---|---|---|---|
| | | ANSWERS | | nt made by Directive from 1 January 2010) | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) |
| | | | Separate recapitulative statement for GOODS | Separate recapitulative statement for SERVICES | statement for GOODS and SERVICES | statement for GOODS and SERVICES |
| Genera | l rule (| article 263(1)) | | | | |
| Concra | 1 | | separate | separate | combined | combined |
| | 6 | Is the periodicity of the recapitulative statement aligned with the periodicity of the VAT return ? (Yes/No) Please note that 'Yes' indicates that the periodicity is aligned in <u>all</u> cases. | No | No | No | No |
| Deroga | ition(s | Option(s) applied (article 263(1a) - (1c)) | | | | |
| | 7 | rule ? (Yes/No) | No | No | Yes | No |
| | 14 | Please state whether the application of the derogation for taxable persons is: | | | | |
| | | a - obligatory ? (Yes/No) | Not applicable | Not applicable | No | Not applicable |
| Electro | nic/Pa | per filing (article 263(2)) | | | | |
| | 21 | With respect to the filing procedures: | | | | |
| | | a - is the possibility of electronic filing provided? (Yes/No) | Yes | Yes | Yes | Yes |
| | | , , , , | Depending on the amount of your turnover | Yes (except for business benefiting from the "franchise en base" regime which can opt for paper filing) | Yes | Yes |

| | | | HUNGARY | IRELAND | ITALY | LATVIA |
|------------|--------|--|---|--|--|---|
| | | | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative statement for GOODS and | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative statement for GOODS and | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative statement for GOODS and | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative statement for GOODS and SERVICES |
| Computal | | which 262(1) \ | | | | |
| General ru | ıle (a | Is there a separate or a combined recapitulative statement for goods and services ? (Yes/No) | combined | combined | combined | combined |
| | 6 | Is the periodicity of the recapitulative statement aligned with the periodicity of the VAT return ? (Yes/No) Please note that 'Yes' indicates that the periodicity is aligned in <u>all</u> cases. | Yes | No | No | No |
| Derogation | 1(s)/ | Option(s) applied (article 263(1a) - (1c)) | | | | |
| | | Does your local VAT legislation foresee any derogation from the general rule? (Yes/No) | Yes | Yes | Yes | No |
| | 14 | Please state whether the application of the derogation for taxable persons is: | | | | |
| | a | - obligatory ? (Yes/No) | Yes | No | No | Not applicable |
| Electronic | Pap | er filing (article 263(2)) | | | | |
| | | With respect to the filing procedures: | | | | |
| | | - is the possibility of electronic filing provided? (Yes/No) | Yes | Yes | Yes | Yes |
| | b | - is electronic filing mandatory? (Yes/No) | Yes | Yes | Yes | Yes |

| | | LITHUANIA | LUXEMBOURG | | MALTA |
|--------------|---|---|---|---|---|
| | ANSWERS | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) | | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) |
| | | | Separate recapitulative statement for GOODS | Separate recapitulative statement for SERVICES | statement for GOODS and SERVICES |
| General rule | e (article 263(1)) | | | | |
| | | combined | separate | separate | combined |
| | Is the periodicity of the recapitulative statement aligned with the periodicity of the VAT return? (Yes/No) Please note that 'Yes' indicates that the periodicity is aligned in <u>all</u> cases. | No | No | No | Yes |
| Derogation | (s)/Option(s) applied (article 263(1a) - (1c)) | | | | |
| | Does your local VAT legislation foresee any derogation from the general rule ? (Yes/No) | No | Yes | Yes | Yes |
| | Please state whether the application of the derogation for taxable persons is: | | | | |
| | | Not applicable | No | No / *Yes if monthly basis recapitulative statement, it has to be filed by eTVA | No |
| Electronic/ | Paper filing (article 263(2)) | | | | |
| | 21 With respect to the filing procedures: a - is the possibility of electronic filing provided? (Yes/No) | Yes | Yes | Yes | Yes |
| | b - is electronic filing mandatory? (Yes/No) | No | Yes, in some cases | Yes, in some cases | Yes |

| | | | | POLAND | PORTUGAL | ROMANIA | SLOVAKIA |
|-----|-------------|-----|--|---|--|--|--|
| | | | ANSWERS | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) | by Directive 2008/117/EC (i.e. as from 1 January 2010) | by Directive 2008/117/EC (i.e. as from 1 January 2010) |
| | | | QUESTIONS | | statement for GOODS and | combined recapitulative statement for GOODS and SERVICES | statement for GOODS and SERVICES |
| Ge | neral rule | (a) | rticle 263(1)) | | | | |
| GC. | .nerar raic | 1 | | combined | combined | combined | combined |
| | (| | Is the periodicity of the recapitulative statement aligned with the periodicity of the VAT return ? (Yes/No) Please note that 'Yes' indicates that the periodicity is aligned in <u>all</u> cases. | No | No | No | No |
| De | erogation(| s)/ | Option(s) applied (article 263(1a) - (1c)) | | | | |
| | | | Does your local VAT legislation foresee any derogation from the general rule? (Yes/No) | Yes | Yes | No | Yes |
| | | 14 | Please state whether the application of the derogation for taxable persons is: | | | | |
| | | а | - obligatory ? (Yes/No) | No | Yes | Not applicable | Yes |
| Ele | ectronic/P | аре | er filing (article 263(2)) | | | | |
| | [| 21 | With respect to the filing procedures: | | | | |
| | | a | - is the possibility of electronic filing provided? (Yes/No) | Yes | Yes | Yes | Yes |
| | | b | - is electronic filing mandatory? (Yes/No) | No | Yes | Yes, for some taxpayers . | Yes |

| | | | SLOVENIA | SPAIN | SWEDEN | THE NETHERLANDS |
|-------|-----------|--|--|---|---|---|
| | | ANSWERS | by Directive 2008/117/EC (i.e. as from 1 January 2010) | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative |
| | | | | | statement for GOODS and SERVICES | statement for GOODS and SERVICES |
| Gene | eral rule | article 263(1)) | | | | |
| Gene | 1 | | combined | combined | combined | combined |
| | 6 | | Yes | No | No | No |
| Dero | ogation(s | /Option(s) applied (article 263(1a) - (1c)) | | | | |
| | 7 | rule ? (Yes/No) | No | Yes | Yes | Yes |
| | 1 | is: | | | | |
| | | a - obligatory ? (Yes/No) | Not applicable | Yes | No | No |
| Elect | tronic/Pa | per filing (article 263(2)) | | | | |
| | 2 | With respect to the filing procedures: | , | | N | |
| | | | Yes | Yes | Yes | Yes |
| | | b - is electronic filing mandatory? (Yes/No) | Yes | Yes | No | Yes |

| | | | UNITED KINGDOM |
|---------------------|-------|---|--|
| | | QUESTIONS | After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010) Combined recapitulative statement for GOODS and SERVICES |
| Canaval mile | | #i-l- 262/1\\ | |
| General rule | 1 | Ticle 263(1)) Is there a separate or a combined recapitulative statement for goods and services ? (Yes/No) | combined |
| | | Is the periodicity of the recapitulative statement aligned with the periodicity of the VAT return ? (Yes/No) Please note that 'Yes' indicates that the periodicity is aligned in <u>all</u> cases. | No |
| Derogation (| (s)/(| Option(s) applied (article 263(1a) - (1c)) | |
| | 7 | Does your local VAT legislation foresee any derogation from the general rule ? (Yes/No) | Yes |
| | 14 | Please state whether the application of the derogation for taxable persons is: | |
| | a | - obligatory ? (Yes/No) | No |
| Electronic/F | Раре | er filing (article 263(2)) | |
| | | With respect to the filing procedures: | |
| | | - is the possibility of electronic filing provided? (Yes/No) | Yes |
| | b | - is electronic filing mandatory? (Yes/No) | No |