

QUESTIONS	AUSTRIA		BELGIUM		BULGARIA		CYPRUS		CZECH REPUBLIC		DENMARK	
	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 January 2010)	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 January 2010)	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 January 2010)	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 January 2010)	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 January 2010)	After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010)	
<b>General rule (article 263(1))</b>												
1 Is there a separate or a combined recapitulative statement for goods and services? (Yes/No)	combined	Not applicable	combined	combined	combined	combined	combined	combined	combined	combined	combined	combined
2 Is the recapitulative statement a 'stand alone' statement? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
If no, please state with which other statement(s) it is combined (e.o. with intrastat) in the last column.												
3 Please provide the periodicity of the recapitulative statement according to the general rule:												
a - monthly? (Yes/No)	Yes	No	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No	Yes
b - quarterly? (Yes/No)	No	Yes	No	No	No	No	Yes	No	No	No	Yes	No
c - annually? (Yes/No)	No	No	No	No	No	No	No	No	No	No	Not applicable	Not applicable
d - other? (Yes/No)	No	No	No	No	No	No	No	No	No	No	Not applicable	Not applicable
If yes, please specify in the last column.												
4 Please state the due date of the recapitulative statement foreseen in your local legislation.	By the end of the following month	The 20th of the month following the calendar quarter.	The 20th of the month following the representative month.	The 14th day of the month following the month to which the recapitulative statement refers.	The 14th day of the month following the month to which the recapitulative statement refers.	Within 40 days following the end of the relevant quarter	Within 15 days following the end of the relevant month	25th day following the end of the calendar quarter	25th day after the end of the calendar month	1 month + 10 days after end quarter	25 days after end month	
5 Please provide the periodicity of the VAT return:												
a - monthly? (Yes/No)	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
b - bi-monthly? (Yes/No)	No	No	No	No	No	No	No	No	No	No	No	No
c - quarterly? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
d - annually? (Yes/No)	Yes	No	No	No	No	No	Yes	No	No	No	No	No
e - other? (Yes/No)	No	No	No	No	No	No	No	No	No	Yes, bi-annually	Yes, bi-annually	
If yes, please specify in the last column.												
6 Is the periodicity of the recapitulative statement aligned with the periodicity of the VAT return? (Yes/No)	No	No	No	Yes	Yes	No	No	No	No	No	No	No
Please note that 'Yes' indicates that the periodicity is aligned in all cases.												
<b>Derogation(s) / Option(s) applied (article 263(1a) - (1c))</b>												
7 Does your local VAT legislation foresee any derogation from the general rule? (Yes/No)	Yes	Yes	Yes	No	No	No	No	Not applicable	Not applicable	Yes	No	Yes
8 Please provide the periodicity of the recapitulative statement according to the derogation:												
a - monthly? (Yes/No)	No	No	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	No	Not applicable	No
b - quarterly? (Yes/No)	Yes	No	Yes	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Yes	Not applicable	Yes
c - annually? (Yes/No)	No	Yes	Yes	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	No	Not applicable	No
d - other? (Yes/No)	No	No	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	No	Not applicable	No
If yes, please specify in the last column.												
9 Please state the due date of the recapitulative statement foreseen in your local legislation.	By the end of the following month of the quarter concerned at the latest.	31st March of the following calendar year.	Quarterly: The 20th of the month following the calendar quarter; Yearly: 31st March of the following calendar year.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	25th day following the end of the calendar quarter	Not applicable	25 days after end month
10 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 30.000 / 100.000	Not applicable	EUR 100.000	Not applicable	Not applicable	Not applicable - there is no threshold	Not applicable - there is no threshold	Not applicable	Not applicable	Not applicable	Not applicable	DKK 800.000
11 Please state which quarters are taken into account to check the threshold (current 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	Not applicable	Current quarter and 4 previous quarters.
12 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 ?)	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	Not applicable	After the end of the month in which the threshold has been exceeded.

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13	When the threshold is reached, what is the due date to file the last recapitulative statement under the derogation ?	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 reached for every month of the current quarter.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	25 days after end month	
14	Please state whether the application of the derogation for taxable persons is:											
a	- obligatory ? (Yes/No)	No	No	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Yes	Not applicable	No
b	- an option ? (Yes/No)	Yes	Yes	Yes	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	No	Not applicable	Yes
15	Is the information to be provided different between the recapitulative statement under the derogation as compared to the recapitulative statement under the general rule ? (Yes/No)	No	No	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	No	Not applicable	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	Not applicable	Not applicable	Not applicable
17	Are there any other conditions and limits foreseen by your country than addressed above in respect of article 263(1a) - (1c) ?	No	No	No	Not applicable	Not applicable	No	No	Not applicable	No		No
18	Do the tax authorities monitor when taxable persons reach the threshold ? (Yes/No)	Yes	Not applicable	Yes	Not applicable	Not applicable	No	Not applicable	Not applicable	Not applicable		Yes
19	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)	No	Not applicable	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable		Unclear
20	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.	No	Not applicable	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	No		No
<b>Electronic/Paper filing (article 263(2))</b>												
21	With respect to the filing procedures:											
a	- is the possibility of electronic filing provided? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b	- is electronic filing mandatory? (Yes/No)	Yes	Yes, for certain taxable persons (as from 1/7/2009)	Yes, for certain taxable persons		Yes	No	Yes	No	Yes	No	Yes
c	- practicalities regarding electronic filing:											
	. which is the website where the statement needs to be submitted?	<a href="https://finanzonline.bmf.gv.at/">https://finanzonline.bmf.gv.at/</a>	Internet site of the FOD Finance (www.minfin.fgov.be) and the use of INTERVAT	Internet site of the FOD Finance (www.minfin.fgov.be) and the use of INTERVAT	<a href="https://inetdec.nra.bg/">https://inetdec.nra.bg/</a>	<a href="https://inetdec.nra.bg/">https://inetdec.nra.bg/</a>	TAXISnet	TAXISnet	Not applicable	<a href="https://adisepo.mfcr.cz/adistr/adis/idor_epo/epo2/uvod/vstup_expert_faces">https://adisepo.mfcr.cz/adistr/adis/idor_epo/epo2/uvod/vstup_expert_faces</a>	<a href="http://www.skat.dk">www.skat.dk</a>	<a href="http://www.skat.dk">www.skat.dk</a>
	. how can the website be entered, e.g. via a personal certificate, digital ID-card, or in another way (i.e. technical requirements) ?	personal certificate & digital ID-card	Personal digital ID-card or class 3 certificate. No prior registration or entry request needed (no login, password,...)	Personal digital ID-card or class 3 certificate. No prior registration or entry request needed (no login, password,...)	via a universal electronic signature (a type of an advanced electronic signature)	via a universal electronic signature (a type of an advanced electronic signature)	Through user name and password provided by the authorities	Through user name and password provided by the authorities	Not applicable	No restrictions	personal certificate digital ID-card or pin code obtain by the tax authorities.	personal certificate digital ID-card or pin code obtain by the tax authorities.
	. 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?	either entered manually or via xml-file	Either manually or uploaded via xml-file (for sending a higher amount of documents)	Either manually or uploaded via xml-file	the data are uploaded via a text file (with an extension .bt or .csv)	the data are uploaded via a text file (with an extension .bt or .csv)	Either manually or xml-files	Either manually or xml-files	Not applicable	manually, upload of xml-file	Manually or uploaded files	Manually or uploaded files
	. is the statement to be signed by a digital signature, or is there another way of signing?	No	Authentication required and possible by either a personal digital ID-card or digital certificate of class 3	Authentication required and possible by either a personal digital ID-card or digital certificate of class 3	the statement should be signed via a universal electronic signature	the statement should be signed via a universal electronic signature	Not applicable	Not applicable	digital signature	digital signature; data box; if send without digital signature additional validation (signature of authorized person) in paper form is required	No	No
	. if it needs to be signed, who has signing authority (e.g. only the CEO, the CFO, third party etc.)?	Not applicable	Any representative of the company or an authorised third party	Any authorised representative of the company or an authorised third party	no specific requirements to the capacity of the signatory, however, the should be duly authorised to represent the taxable person	no specific requirements to the capacity of the signatory, however, the should be duly authorised to represent the taxable person	Director/authorised person of the company	Not applicable	person authorized to act on behalf of company (e.g. by PoA or proxy, including authorized third party)	person authorized to act on behalf of company (e.g. by PoA or proxy, including authorized third party)	Not applicable	Not applicable

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. 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	No	Where the recapitulative statement is filed by an authorised person (i.e. the electronic signature with which the recapitulative statement is filed is issued in the name of a third party), a notifying authorisation in a standard form should be signed by a representative of the taxable person and submitted to the revenue authorities in a paper format.	Where the recapitulative statement is filed by an authorised person (i.e. the electronic signature with which the recapitulative statement is filed is issued in the name of a third party), a notifying authorisation in a standard form should be signed by a representative of the taxable person and submitted to the revenue authorities in a paper format.	Not applicable	Not applicable	Not applicable	Till 31 March 2011, certificates issued by authorized Czech providers had been accepted only. Therefore each person (including foreigners) had to physically obtain the certificate in the Czech Republic. From 1 April 2011 certificate is not necessary provided signed paper validation is sent to Tax Authorities.	Not applicable	Not applicable	
d - practicalities regarding paper filing:												
. how can the predefined format be obtained by the filer (on request and sent by mail by the relevant authorities, in person etc.?)	competent tax office	Zuiderpoort - Blok B, Gaston Crommenlaan 6, bus 001, 9050 Gent	Zuiderpoort - Blok B, Gaston Crommenlaan 6, bus 001, 9050 Gent Avenue de Prince de Liège 133, Bâtiment 1, 5100 Namur	Not applicable	Not applicable	VAT authorities VfMA section 1491 Nicosia Cyprus	VAT authorities VfMA section 1491 Nicosia Cyprus	Address of local tax office - according to company's seat. For non-established persons: Finanční úrad pro Prahu 1, Stepánská 28, 112 33 Praha, Czech Republic	Address of local tax office - according to company's seat. For non-established persons: Finanční úrad pro Prahu 1, Stepánská 28, 112 33 Praha, Czech Republic	SKAT Betalingsskæbnet Damstrædet 2 DK-6950 Ringkøbing	SKAT Betalingsskæbnet Damstrædet 2 DK-6950 Ringkøbing	
. does a predefined format need to be used? (Yes/No)	Yes	Yes	Yes	Not applicable	Not applicable	Yes	Yes	Yes	If recapitulative statement is submitted without digital signature and not via data box, the system generate special document - validation of the submission. The validation in paper form must be signed and sent to tax authorities.	Yes	Yes	
. how can the predefined format be obtained by the filer (on request and sent by mail by the relevant authorities, in person etc.?)	on request and sent by mail by the relevant authorities, in person.	Sent periodically to the taxable person by the tax authorities or provided on request	Sent periodically to the taxable person by the tax authorities or provided on request	Not applicable	Not applicable	Pre-printed form sent by the authorities to the taxable person	Corrective statement can be downloaded from the VAT authorities web site	downloaded on web, distributed by tax authorities	If recapitulative statement is submitted without digital signature and not via data box, the system generate special document - validation of the submission. The validation in paper form must be signed and sent to tax authorities.	On request	On request	
. 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 the CEO, the CFO, third party etc.?)	people authorized to sign tax returns and recapitulative statements are introduced to the tax office by a sample signature form.	Any representative of the company or an authorized third party	Any authorised representative of the company or an authorised third party	Not applicable	Not applicable	Director/authorised person of the company	Director/authorised person of the company	person authorized to act on behalf of company (e.g. by PoA, including authorized third party)	person authorized to act on behalf of company (e.g. by PoA, including authorized third party)	Daily Management	Daily Management	
e - 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	Not applicable	Not applicable	No	No	Not applicable	No	No	No	
<b>Miscellaneous</b>												
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)	Yes	Not applicable	Yes	Not applicable	Yes	Not applicable	Yes	Not applicable	Yes	Not applicable	Yes	
23 If yes, 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:												
a - the company's accounts? (Yes/No)	No	No	No	Yes, in practice	Yes, in practice	No	No	No	No	No	No	
b - the intrastat return? (Yes/No)	No	No	No	Yes, in practice	Yes, in practice	No	No	No	No	No	No	
c - the VAT return? (Yes/No)	No	No	No	Yes, in practice	Yes, in practice	No	No	No	No	No	No	
d - other?	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	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	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	No	
25 If yes to question 24, please provide details on the additional information required.	Not applicable	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 transaction	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 triangulation and S for services) Indication of the month/quarter/year of the transaction in case of corrections of material mistakes in a previous listing	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, where the said period is different from the tax period to which the present recapitulative statement refers.	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, where the said period is different from the tax period to which the present recapitulative statement refers.			Supplies code and number of supplies must be indicated for each counterpart	Supplies code and number of supplies must be indicated for each counterpart	Not applicable	Not applicable	

	AUSTRIA	BELGIUM	BULGARIA	CYPRUS	CZECH REPUBLIC	DENMARK						
26	Are VAT groups required to file recapitulative statements on VAT group level or on the level of the different members ?	Group level	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 level
27	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 recapitulative statement for services)? (Yes/No) If yes, please elaborate in the last column.	No	No	No	No	No	No	No	No	No	No	No
28	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	No	No	No	No	No	No	No	No	No
29	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 1 January 2010 in this respect.	No	No	No	No	No	No	No	No	No	No	No
30	Is a penalty foreseen in case of late filing of the recapitulative statement ? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
31	If yes to question 30, please state whether the penalty is:											
a	- a fixed amount ? (Yes/No)	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b	- proportional ? (Yes/No)	Yes	No	No	No	No	No	No	Not applicable	No	No	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	Yes	Yes	Yes
33	If yes to question 32, please state whether the penalty is:											
a	- a fixed amount ? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b	- proportional ? (Yes/No)	No	No	No	No	No	No	No	No	No	No	No
34	Is a penalty foreseen in case the recapitulative statement is incomplete ? (Yes/No)	No	Yes	Yes	No	No	Not applicable	Yes	No	Yes	No	No
35	If yes to question 34, please state whether the penalty is:											
a	- a fixed amount ? (Yes/No)	Not applicable	Yes	Yes	Not applicable	Not applicable	Not applicable	Yes	Yes	Yes	Not applicable	Not applicable
b	- proportional ? (Yes/No)	Not applicable	No	No	Not applicable	Not applicable	Not applicable	No	No	No	Not applicable	Not applicable
<b>Daily practice</b>												
36	What are, in your experience, the practical issues taxable persons are generally confronted with when having to comply with the recapitulative statement requirements ?	Not applicable		. Because of higher frequency, more time needed for completing the monthly VAT compliance process. . Knowledge of other EU member states' VAT rules on exemptions (whether or not to include particular services in the statements).	Not applicable	If the data structure of the recapitulative statement does not comply with the requirements under the local secondary VAT legislation, the statement might not be accepted as submitted and a penalty for non-submission or late-submission could be imposed.		Tight deadline for submission as from 1 January 2010	Not applicable	Not applicable		Setting up new procedures in the ERP system. Extra work for the enterprises in regard to administering/handling the new rules.
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.	Not applicable		No	No	No	No	No	No	No	No	No
<b>Intra-Community Acquisition statement</b>												
38	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)	No	No	No	No	No	No	No	No	No	No	No
39	If yes to question 38, please provide the periodicity:											
a	- monthly ? (Yes/No)	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
b	- quarterly ? (Yes/No)	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
c	- annually ? (Yes/No)	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
d	- other ? (Yes/No) If yes, please specify in the last column.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
40	Is the periodicity of the intra-Community acquisition statement aligned with the periodicity of the recapitulative statement for intra-Community supplies/services ? (Yes/No)	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
41	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	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
42	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	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
43	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) If yes, please elaborate on the differences in the last column.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

QUESTIONS	ESTONIA		FINLAND		FRANCE			GERMANY		GREECE		
	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)	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)	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)	Separate recapitulative statement for GOODS	Separate recapitulative statement for 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)	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)
<b>General rule (article 263(1))</b>												
1	Is there a separate or a combined recapitulative statement for goods and services? (Yes/No)	combined	combined	combined	combined	Not applicable	No	separate	separate	Not applicable	combined	combined
2	Is the recapitulative statement a 'stand alone' statement? (Yes/No) If no, please state with which other statement(s) it is combined (e.g. with intrastat) in the last column.	Yes	Yes	Yes	Yes	No	Not applicable	No	Yes	Yes	Yes	Yes
3	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	No	Yes	No	Yes
b	- quarterly? (Yes/No)	Yes	No	Yes	No	No	Not applicable	No	Yes	No	Yes	No
c	- annually? (Yes/No)	No	No	No	No	No	Not applicable	No	Yes	No	No	No
d	- other? (Yes/No) If yes, please specify in the last column.	No	No	No	No	No	Not applicable	No	No	No	No	No
4	Please state the due date of the recapitulative statement foreseen in your local legislation.	20th day of the month following the representative month	20th day of the month following the representative month	15th of the second month following the period in question.	20th of the first month following the month in question.	The 10th working day of the following month	Not applicable	The 10th working day of the following month	The 10th working day of the following month	10th of the month following the filing period	25th of the month following the filing period	Deadline for submission is the 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.
5	Please provide the periodicity of the VAT return:											
a	- monthly? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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 of your turnover)	Yes (depending on the amount of your turnover)	Yes (depending on the amount of your turnover)	Yes	Yes	Yes	Yes
d	- annually? (Yes/No)	No	No	No	Yes	Yes (depending on the amount of your turnover - VAT instalments have to be paid on a quarterly basis)	Yes (depending on the amount of your turnover - VAT instalments have to be paid on a quarterly basis)	Yes (depending on the amount of your turnover - VAT instalments have to be paid on a quarterly basis)	Yes	Yes	No	No
e	- other? (Yes/No) If yes, please specify in the last column.	Yes	Yes	No	No	No	No	No	No	No	No	No
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 all cases.	No	Yes, as from 1/1/2011	No	No	No	No	No	Yes	No	Yes	No
<b>Derogation(s)/Option(s) applied (article 263(1a) - (1c))</b>												
7	Does your local VAT legislation foresee any derogation from the general rule? (Yes/No)	No	No	No	No	No	No	No	No	Yes	No	No
8	Please provide the periodicity of the recapitulative statement according to the derogation:											
a	- monthly? (Yes/No)	Not applicable	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	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	Not applicable	Yes	Not applicable	Not applicable
d	- other? (Yes/No) If yes, please specify in the last column.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	No	Not applicable	Not applicable
9	Please state the due date of the recapitulative statement foreseen in your local legislation.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	25th of the month following the filing period	Not applicable	Not applicable
10	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).	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	EUR 100.000 from July 1, 2010 to December 31, 2011; EUR 50.000 as from January 1, 2011 (general rule)	Not applicable	Not applicable
11	Please state which quarters are taken into account to check the threshold (current quarter and 4 previous quarters, previous calendar year, other ?).	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	current quarter and 4 previous quarters	Not applicable	Not applicable
12	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 ?)	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	in the current month the threshold is exceeded and for every month in this quarter.	Not applicable	Not applicable

	ESTONIA		FINLAND		FRANCE			GERMANY		GREECE	
13	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 the previous quarter	Not applicable	Not applicable
14	Please state whether the application of the derogation for taxable persons is:			Not applicable	Not applicable	Not applicable	Not applicable	Not applicable			
a	- obligatory? (Yes/No)	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	No	Not applicable	Not applicable
b	- an option? (Yes/No)	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Yes	Not applicable	Not applicable
15	Is the information 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
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	Not applicable	Not applicable
17	Are there any other conditions and limits foreseen by your country 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
18	Do the tax authorities monitor when taxable persons reach the threshold? (Yes/No)	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Yes	Not applicable	Not applicable
19	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	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	No, but by the Federal Central Tax Office who receives the data from the local tax authorities.	Not applicable	Not applicable
20	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 applicable	Not applicable	No	Not applicable	Not applicable	Not applicable	No	Not applicable	Not applicable
<b>Electronic/Paper filing (article 263(2))</b>											
21	With respect to the filing procedures:										
a	- is the possibility of electronic filing provided? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b	- 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
c	- practicalities regarding electronic filing:										
	- which is the website where the statement needs to be submitted?	<a href="http://www.emta.ee/index.php?id=12223">http://www.emta.ee/index.php?id=12223</a>	<a href="http://www.emta.ee/index.php?id=12223">http://www.emta.ee/index.php?id=12223</a>	<a href="http://www.tyvi.fi">www.tyvi.fi</a> or <a href="https://www.ilmoitin.fi/webtam/s/">https://www.ilmoitin.fi/webtam/s/</a>	<a href="http://www.tyvi.fi">www.tyvi.fi</a> or <a href="https://www.ilmoitin.fi/webtam/s/">https://www.ilmoitin.fi/webtam/s/</a>	Prodoouane website: <a href="https://pro.douane.gouv.fr">https://pro.douane.gouv.fr</a>	Prodoouane website: <a href="https://pro.douane.gouv.fr">https://pro.douane.gouv.fr</a>	Prodoouane website: <a href="https://pro.douane.gouv.fr">https://pro.douane.gouv.fr</a>	<a href="http://www.bzst.de/DE/home/home_node.html">http://www.bzst.de/DE/home/home_node.html</a>	<a href="http://www.taxisnet.gr">www.taxisnet.gr</a>	<a href="http://www.taxisnet.gr">www.taxisnet.gr</a>
	- how can the website be entered, e.g. via a personal certificate, digital ID-card, or in another way (i.e. technical requirements)?	With ID card, user ID or via Internet bank	With ID card, mobile ID, user ID or via Internet bank	Personal KATSO ID that is applied by the company in question to a specific person.	Personal KATSO ID that is applied by the company in question to a specific person.	The website can be entered via confidential identification and connection codes (granted after setting up of a person's account on the website and registration to the e-filing service)	The website can be entered via confidential identification and connection codes (granted after setting up of a person's account on the website and registration to the e-filing service)	The website can be entered via confidential identification and connection codes (granted after setting up of a person's account on the website and registration to the e-filing service)	No technical requirements to enter the website necessary. However, the electronic submission itself can be done 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 (personal income tax, VAT returns, trade tax a.s.o.); registration needed) 3. certified and secured access through a special server provided by the Federal Ministry of Finance	In order to access the website you need to subscribe by entering specific information requested (i.e. VAT number, tradename, address) and after a short period of time (a couple of days) the requester will be provided through an email of a unique username and password.	In order to access the website you need to subscribe by entering specific information requested (i.e. VAT number, tradename, address) and after a short period of time (a couple of days) the requester will be provided through an email of a unique username 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	Manually or upload via xml-file (possible as from 1/1/2011)	Tyvi service: manually. Ilmoitin service: files can be transferred electronically. Through an independent service provider also other options are available.	Tyvi service: manually. Ilmoitin service: files can be transferred electronically. Through an independent service provider also other options are available.	Data can be entered manually on line or uploaded via an xml file	Data can be entered manually on line or uploaded via an xml file	Data can be entered manually on line or uploaded via an xml file	xml-file format necessary but program is provided for free by the Federal Ministry of Finance	the data are entered manually	the data are entered manually
	- is the statement to be signed by a digital signature, or is there another way of signing?	At the end of the report a "Confirm" button must be clicked	At the end of the report a "Confirm" button must be clicked	KATSO ID covers the signature	KATSO ID covers the signature	No	No	No	No	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 name, ID number and address should be completed in the relevant box.	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 name, ID number and address should be completed in the relevant box.
	- if it needs to be signed, who has signing authority (e.g. only the CEO, the CFO, third party etc.)?	Member of the Management Board or third party who has a proxy to use the e-tax system (for example accountant).	Member of the Management Board or third party who has a proxy to use the e-tax system (for example accountant).	KATSO ID is granted to a specific person by person/persons entitled to sign on behalf of the company. Through this ID the person who files the statements has a right to file them.	KATSO ID is granted to a specific person by person/persons entitled to sign on behalf of the company. Through this ID the person who files the statements has a right to file them.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

	ESTONIA	FINLAND	FRANCE	GERMANY	GREECE							
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 visit 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	Not applicable	Not applicable	Not applicable	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	
d - practicalities regarding paper filing:												
which is the address the statement needs to be sent to?	Depends on the tax office which registered the company as a VAT liable person.	Depends on the tax office which registered the company as a VAT liable person.	Provided by the tax authorities in question	Provided by the tax authorities in question	The statement needed to be sent to the relevant customs office ("Centre Interrégion/Not applicable 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)	The statement needs to be sent to the relevant customs office (CISD)	Bundeszentralamt für Steuern - Dienststz Saarouis - 66738 Saarouis - 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	Yes	The documents are same as if the recapitulative statement was to be filed in electronic form.	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 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.)?	To be downloaded from the website <a href="http://www.emta.ee/index.php?id=2019">http://www.emta.ee/index.php?id=2019</a>	To be downloaded from the website <a href="http://www.emta.ee/index.php?id=2019">http://www.emta.ee/index.php?id=2019</a>	The form can be downloaded from the web pages of the tax authorities	The tax authorities will provide the forms if they grant the right to file the statement in paper format	The predefined form was available in relevant customs offices or can be downloaded	The predefined form is available in relevant customs offices or can be downloaded	The predefined form on request can be sent by mail or can be downloaded	You can just visit the website and choose the free access and then you can see the recapitulative statement which is available for completion and download.	The requester can download the predefined format through the website: <a href="http://www.gsis.gr">www.gsis.gr</a>	The requester can download the predefined format through the website: <a href="http://www.gsis.gr">www.gsis.gr</a>		
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 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 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.	Yes The Recapitulative Statement should be signed by the accountant and the legal representative of the company.	Yes The Recapitulative Statement should be signed by the accountant and the legal representative of the company.		
e - 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	No	
<b>Miscellaneous</b>												
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	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)	No	No	No	No	Recommended			Recommended	Recommended	No	No	No
b - the intrastat return? (Yes/No)	No	No	No	No	Recommended			Recommended	Recommended	No	No	No
c - the VAT return? (Yes/No)	Yes	Yes	No	No	Recommended			Recommended	Recommended	No	No	No
d - other?	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
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)	Yes	Yes	No	No	Yes			Yes	No	Yes	No	No
25 If yes to question 24, please provide details on the additional information required.	The statement must include the code of the Member State that issued the VAT number to the purchaser.	The statement must include the code of the Member State that issued the VAT number to the purchaser.	Not applicable	Not applicable	As the recapitulative statement is merged with the Intrastat, the taxable person must also include in the statement the information required for Intrastat purposes.			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	The supplies of goods under the triangulation regulation from the taxable person in the middle to the final recipient. The following pieces of information are necessary: - VAT-ID-Number of the recipient - the total of supplies under the triangulation to each recipient - a special remark has to be chosen when completing the recapitulative statement mentioning the triangulation. In general, the taxable person filing the recapitulative statement must differentiate between supplies of services and goods and triangulation (1, 2, 3). There are special remarks to use when completing the recapitulative statement.	Not applicable	Not applicable

		ESTONIA		FINLAND		FRANCE			GERMANY		GREECE	
26	Are VAT groups required to file recapitulative statements on VAT group level or on the level of the different members?	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 of a VAT group	Not applicable	Not applicable
27	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 recapitulative statement for services)? (Yes/No) If yes, please elaborate in the last column.	No	No	No	No	No		No	No	No	No	No
28	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	No	No	No		No	No	No	No	No
29	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 1 January 2010 in this respect.	No	No	No	No	No		No	No	No	No	No
30	Is a penalty foreseen in case of late filing of the recapitulative statement? (Yes/No)	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes
31	If yes to question 30, please state whether the penalty is:											
	a - a fixed amount? (Yes/No)	Yes	Yes	Yes	Yes	Yes		Yes	Yes	No	Yes	Yes
	b - proportional? (Yes/No)	No	No	No	No	No		No	No	Yes	No	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	Yes	Yes
33	If yes to question 32, please state whether the penalty is:											
	a - a fixed amount? (Yes/No)	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes
	b - proportional? (Yes/No)	No	No	No	No	No		No	No	No	No	No
34	Is a penalty foreseen in case the recapitulative statement is incomplete? (Yes/No)	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes
35	If yes to question 34, please state whether the penalty is:											
	a - a fixed amount? (Yes/No)	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes
	b - proportional? (Yes/No)	No	No	No	No	No		No	No	No	No	No
<b>Daily practice</b>												
36	What are, in your experience, the practical issues taxable persons are generally confronted with when having to comply with the recapitulative statement requirements?		Taxable persons have often difficulties to differentiate services that should be reported in the recapitulative statement. According to Directive 2008/8/EC article 196 VAT is payable only on services referred to in article 44 (B2B rule).	Not applicable	The statement has to be filed electronically or the company needs to receive a right to file it in paper format. In practise a foreign company that does not have Finnish employees has no possibility at the moment, to file the statement electronically because he has no possibility to apply for KATSO ID.	Difficulties for taxable persons to gather all the required information in due time		Difficulties for taxable persons to gather all the required information in due time	Difficulties for taxable persons to gather all the required information in due time	Practical issues are: - electronic submission of recapitulative statements must be done on the German website or by using a program that is available in German language - Filing deadlines between VAT returns and recapitulative statements no longer harmonized (before July 1, 2010 the filing deadlines between VAT returns and recapitulative statements were indeed harmonized)		Transactions that are VAT exempt at the recipient's country of establishment should not be included in the recapitulative statement. This means that services, which the recipient does not account for VAT through the reverse charge mechanism should not be reported in the statement. Suppliers of goods or services, should be aware of any possible exceptions, in order not to include them to the recapitulative statement. Other practical problems arise where there is a difference in treatment between goods and services. In some countries a particular supply may constitute a service where in another it may constitute a good.
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	No	We are not aware of any such papers	We are not aware of any such papers
<b>Intra-Community Acquisition statement</b>												
38	Is it required in your local VAT legislation for taxable persons to submit statements giving details on the intra-Community acquisitions (cf. article 268)? (Yes/No)	No	No	No	No	Yes		Yes	No	No, despite of Intrastat incomings and the VAT returns.	Yes	Yes
39	If yes to question 38, please provide the periodicity:											
	a - monthly? (Yes/No)	Not applicable	Not applicable	Not applicable	Not applicable	Yes		Yes	Not applicable	Not applicable	No	Yes
	b - quarterly? (Yes/No)	Not applicable	Not applicable	Not applicable	Not applicable	No		No	Not applicable	Not applicable	Yes	No
	c - annually? (Yes/No)	Not applicable	Not applicable	Not applicable	Not applicable	No		No	Not applicable	Not applicable	No	No
	d - other? (Yes/No) If yes, please specify in the last column.	Not applicable	Not applicable	Not applicable	Not applicable	No		No	Not applicable	Not applicable	No	No
40	Is the periodicity of the intra-Community acquisition statement aligned with the periodicity of the recapitulative statement for intra-Community supplies/services? (Yes/No)	Not applicable	Not applicable	Not applicable	Not applicable	Yes		Yes	Not applicable	Not applicable	Yes	Yes
41	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	Not applicable	Not applicable	No		No	Not applicable	Not applicable	Yes	No
42	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	Not applicable	Not applicable	A statement is required only for goods		A statement is required only for goods	Not applicable	Not applicable	Only for goods	For goods and services
43	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) If yes, please elaborate on the differences in the last column.	Not applicable	Not applicable	Not applicable	Not applicable	No differences		No differences	Not applicable	Not applicable	No	Yes



QUESTIONS	HUNGARY		IRELAND		ITALY		LATVIA		LITHUANIA		LUXEMBOURG				
	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)	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)	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)	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)	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)	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)	Separate recapitulative statement for GOODS	Separate recapitulative statement for SERVICES	
<b>General rule (article 263(1))</b>															
1	Is there a separate or a combined recapitulative statement for goods and services? (Yes/No)	combined	combined	combined	combined	combined	combined	combined	combined	combined	combined	Not applicable	No	separate	separate
2	Is the recapitulative statement a 'stand alone' statement? (Yes/No) If no, please state with which other statement(s) it is combined (e.o. with intrastat) in the last column.	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Not applicable	Yes	Yes
3	Please provide the periodicity of the recapitulative statement according to the general rule:														
a	- monthly? (Yes/No)	No	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No	Not applicable	Yes	Yes
b	- quarterly? (Yes/No)	Yes	No	No	No	No	No	Yes	No	Yes	No	Yes	Not applicable	No	No
c	- annually? (Yes/No)	No	No	No	No	No	No	No	No	No	No	No	Not applicable	No	No
d	- other? (Yes/No) If yes, please specify in the last column.	No	No	No	No	No	No	No	No	No	No	No	Not applicable	No	No
4	Please state the due date of the recapitulative statement foreseen in your local legislation.	the 20th day of the month following the quarter.	the 20th day of the following month.	last day of the month following the period being reported	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.	15th day of the following month	20th day of the following month	By the 25th day of the next calendar month after the quarter end	By the 25th day of the next calendar month	15 days following the concerned period for submission by paper	Not applicable	15 days following the concerned period for submission by paper	15 days following the concerned period for submission by paper
5	Please provide the periodicity of the VAT return:														
a	- 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	- bi-monthly? (Yes/No)	No	No	Yes	Yes	No	No	No	No	No	No	Yes	Yes	Yes	Yes
c	- quarterly? (Yes/No)	Yes (general rule)	Yes (general rule)	Yes	Yes	No	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes
d	- annually? (Yes/No)	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
e	- other? (Yes/No) If yes, please specify in the last column.	No	No	Yes	Yes	No	No	Yes	Yes	Semi-annual	Semi-annual	No	Not applicable	No	No
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 all cases.	Yes	Yes	No	No	No	No	No	No	No	No	No	Not applicable	No	No
<b>Derogation(s) / Option(s) applied (article 263(1a) - (1c))</b>															
7	Does your local VAT legislation foresee any derogation from the general rule 2? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Not applicable	Yes	Yes
8	Please provide the periodicity of the recapitulative statement according to the derogation:														
a	- monthly? (Yes/No)	Yes	No	No	No	No	No	Not applicable	Not applicable	Not applicable	Not applicable	No	Not applicable	No	No
b	- quarterly? (Yes/No)	No	Yes	Yes	Yes	Yes	Yes	Not applicable	Not applicable	Not applicable	Not applicable	No	Not applicable	Yes	Yes
c	- annually? (Yes/No)	No	No	Yes	Yes	Yes	Yes	Not applicable	Not applicable	Not applicable	Not applicable	Yes	Not applicable	No	No
d	- other? (Yes/No) If yes, please specify in the last column.	No	No	No	No	No	No	Not applicable	Not applicable	Not applicable	Not applicable	No	Not applicable	No	No
9	Please state the due date of the recapitulative statement foreseen in your local legislation.	The 20th day of the following month or the 20th day of the month following the quarter.	The 20th day of the following month or the 20th day of the month following the quarter.	last day of the month following the period being reported	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	15 days following the concerned period for submission by paper
10	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).	HUF 1,000,000	EUR 100.000		Currently EUR 100.000 until 31 December 2011	For the supplies of goods: 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	Not applicable	EUR 100 000 until December 31, 2011 EUR 50 000 as from December 31, 2011	No threshold, optional.
11	Please state which quarters are taken into account to check the threshold (current quarter and 4 previous quarters, previous calendar year, other ?).	Not applicable	The current quarter and 4 previous quarters.	A calendar quarter or any of the previous 4 calendar 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
12	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 ?)	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 reached	After the end of the month in which the threshold has been reached	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	Not applicable

	HUNGARY		IRELAND		ITALY		LATVIA		LITHUANIA		LUXEMBOURG				
13	When the threshold is reached, what is the due date to file the last recapitulative statement under the derogation?	the 20th day of the month following the quarter.	the 20th day of the following month	last day of the month following that month	23rd day of the month following that month	The 20th day of the month following the related period.	The 25th day of the month following the one the threshold is reached.	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	15 days following the concerned period for submission by paper
14	Please state whether the application of the derogation for taxable persons is:														
a	- 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 basis recapitulative statement, it has to be filed by eTVA
b	- an option? (Yes/No)	Not applicable	No	Yes	Yes	No	Yes	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Yes	Yes
15	Is the information 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	No	No	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	No	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	Not applicable	Not applicable	Not applicable	Not applicable
17	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
18	Do the tax authorities monitor when taxable persons reach the threshold? (Yes/No)	Not applicable	Yes	Yes	Yes	No	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Yes	Yes
19	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 reporting obligation.	Yes	Yes	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Yes	Yes
20	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	No		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
<b>Electronic/Paper filing (article 263(2))</b>															
21	With respect to the filing procedures:														
a	- is the possibility of electronic filing provided? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Not applicable	Yes	Yes
b	- 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
c	- practicalities regarding electronic filing:														
	. which is the website where the statement needs to be submitted?	<a href="http://www.magyarsza.hu">www.magyarsza.hu</a>	<a href="http://www.magyarsza.hu">www.magyarsza.hu</a>	<a href="http://www.ros.ie">www.ros.ie</a>	<a href="http://www.ros.ie">www.ros.ie</a>	EDI system (customs office) - <a href="http://www.agenziaadogane.it">www.agenziaadogane.it</a>	There are 2 options: EDI system (customs office) - <a href="http://www.agenziaadogane.it">www.agenziaadogane.it</a> ; "E-trate" system (Italian Tax Agency): <a href="http://telematici.agenziaentrate.gov.it">http://telematici.agenziaentrate.gov.it</a>	<a href="https://vidis.vid.gov.lv/Air_user/Pages/Login.aspx">https://vidis.vid.gov.lv/Air_user/Pages/Login.aspx</a>	<a href="https://vidis.vid.gov.lv/Air_user/Pages/Login.aspx">https://vidis.vid.gov.lv/Air_user/Pages/Login.aspx</a>	<a href="https://deklaravimas.vmi.lt/Pradinis_Prisijungimo_pustapas/Prisijungimaspersonissistemas.aspx">https://deklaravimas.vmi.lt/Pradinis_Prisijungimo_pustapas/Prisijungimaspersonissistemas.aspx</a>	<a href="https://deklaravimas.vmi.lt/Pradinis_Prisijungimo_pustapas/Prisijungimaspersonissistemas.aspx">https://deklaravimas.vmi.lt/Pradinis_Prisijungimo_pustapas/Prisijungimaspersonissistemas.aspx</a>	VAT authorities website	Not applicable	VAT authorities website	VAT authorities website
	. 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 digital certificate	ROS access number and digital 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.	Personal login information provided by Latvian State Revenue Service	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)	LuxTrust access (card/eToken)
	. 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 manually, uploaded via xml-file format	Data can be entered manually, 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 online Uploaded by xml-file
	. 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
	. if it needs to be signed, who has signing authority (e.g. only the CEO, the CFO, third party etc.)?	Not applicable	Not applicable	Client or tax agent	Client or tax agent		Legal representative	Person with the signatory rights or third party authorised by this Person	person with the signatory rights or third party authorised by this person	Any authorized person	Any authorized person	Person authorised to legally bind the company or third party if duly signed power of attorney	Not applicable	Person authorised to legally bind the company or third party if duly signed power of attorney	Person authorised to legally bind the company or third party if duly signed power of attorney

	HUNGARY	IRELAND	ITALY	LATVIA	LITHUANIA	LUXEMBOURG								
c - 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	Not applicable	Not applicable	The requestor, the legal representative or a third person (all of them with power of attorney) has to go within 30 days to the office indicated on the request for authorization to collect the authorization and the access code.	Yes	Yes	Non-resident companies and 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 Lithuanian residents having a Lithuanian personal ID number were able to e-file tax returns in Lithuania.	Non-resident companies and 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 become users of e-declaration system. Technical difficulties are faced when a foreign individual wishes to use his/her foreign certificate for e-filing. The e-declaration system is available only in Lithuanian language.	If not customer in a Luxembourg Financial institution, must present personally to a Registration authority to be identified	Not applicable	If not customer in a Luxembourg Financial institution, must present personally to a Registration authority to be identified	If not customer in a Luxembourg Financial institution, must present personally to a Registration authority to be identified		
d - practicalities regarding paper filing:														
. which is the address the statement needs to be sent to ?	NAV KAIG, 1077 Budapest, Dob utca 75-81.	Not applicable	VIMA Office, PO Box 43, Dundalk, Co. Louth, Ireland	VIMA Office, PO Box 43, Dundalk, Co. Louth, Ireland	To the "Ufficio doganale" (Custom Tax Authorities).	Not applicable	Depends on the local department of tax authority	Depends on the local department of tax authority	The statements must be sent to the local tax authorities where the taxable person is registered.	The statements must be sent to the local tax authorities where the taxable person is registered.	Service de coopération administrative en matière de TVA 14, Avenue de la Gare L-1610 Luxembourg Boîte Postale 31 L-2011 Luxembourg	Not applicable	Service de coopération administrative en matière de TVA 14, Avenue de la Gare L-1610 Luxembourg Boîte Postale 31 L-2011 Luxembourg	Service de coopération administrative en matière de TVA 14, Avenue de la Gare L-1610 Luxembourg Boîte Postale 31 L-2011 Luxembourg
. does a predefined format need to be used? (Yes/No)	Yes	Not applicable	Yes	Yes	Yes	Not applicable	Yes	Yes	Yes	Yes	Yes	Not applicable	Yes	Yes
. 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.?)	Download/stationary	Not applicable	Blank VIES statements are issued by Revenue or plain paper in an approved format	Blank VIES statements are issued by Revenue or plain paper in an approved format	On the website (at the time). Please note that it is no longer available.	Not applicable	Can be downloaded from the official Latvian State Revenue Services site	Can be downloaded from the official Latvian State Revenue Services site	It can be downloaded for free at <a href="https://deklaravimas.vmi.lt/ITA_tsiusti_forma_pildymui.aspx">https://deklaravimas.vmi.lt/ITA_tsiusti_forma_pildymui.aspx</a>	It can be downloaded for free at <a href="https://deklaravimas.vmi.lt/ITA_tsiusti_forma_pildymui.aspx">https://deklaravimas.vmi.lt/ITA_tsiusti_forma_pildymui.aspx</a>	To be downloaded OR Received by mail OR to be requested in an office in person	Not applicable	To be downloaded OR to be requested in an office in person	To be downloaded OR to be requested in an office in person
. is signature necessary? (Yes/No)	Yes	Not applicable	Yes	Yes	Yes	Not applicable	Yes	Yes	Yes	Yes	Yes	Not applicable	Yes	Yes
. if it needs to be signed, who has signing authority (e.g. only the CEO, the CFO, third party etc.?)	Representative(s) of the company	Not applicable	Signed by the declarant or person authorised by the declarant	Signed by the declarant or person authorised by the declarant	The legal representative.	Not applicable	Person with the signatory rights or third party authorised by this Person	Person with the signatory rights or third party authorised by this Person	A director or any authorized person.	A director or any authorized person. If delivered in person, a Power of Attorney for persons who signed has to be presented.	Every person who can legally bind the company or third party with power of attorney	Not applicable	Every person who can legally bind the company or third party with power of attorney	Every person who can legally bind the company or third party with power of attorney
e - 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
Miscellaneous														
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)	No	Yes	Not applicable	Yes	Not applicable	Yes	Not applicable	Yes	Not applicable	Yes	Not applicable	Not applicable	No	Not applicable
23 - If yes, 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:												Not applicable		
a - the company's accounts? (Yes/No)	No	No	No	No	No	No	No	No	No	No	No	Not applicable	No	No
b - the intrastat return? (Yes/No)	No	No	No	No	No	No	No	No	No	No	No	Not applicable	No	No
c - the VAT return? (Yes/No)	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	Not applicable	No	No
d - other?	No	No	No	No	No	No	No	No	No	No	No	Not applicable	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	Yes	Yes	Yes	Yes	No	No	No	Not applicable	No	No
25 - If yes to question 24, please provide details on the additional information required.	Not applicable	Not applicable	Not applicable	Not applicable	The following particular should 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 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 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 number and the date of the invoice issued; the code for the service (spot or continuous); the type of payment; the country of payment.	Information on triangular transactions	Information on triangular transactions	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

	HUNGARY		IRELAND		ITALY		LATVIA		LITHUANIA		LUXEMBOURG				
26	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
27	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 recapitulative statement for services)? (Yes/No) If yes, please elaborate in the last column.	No	No	No	No	No	No	No	No	No	No	No	Not applicable	No	No
28	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	No	Not applicable	No	Not applicable
29	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 1 January 2010, in this respect.	No	No	No	No	No	No	No	No	No	No	No	Not applicable	No	No
30	Is 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
31	If yes to question 30, please state whether the penalty is:														
a	- a fixed amount ? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Not applicable	Not applicable	Yes	Not applicable	Yes	Yes
b	- proportional ? (Yes/No)	No	No	No	No	No	No	No	No	Not applicable	Not applicable	No	Not applicable	No	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	No	No	Yes	Not applicable	Yes	Yes
33	If yes to question 32, please state whether the penalty is:														
a	- a fixed amount ? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Not applicable	Not applicable	Yes	Not applicable	Yes	Yes
b	- proportional ? (Yes/No)	No	No	No	No	No	No	No	No	Not applicable	Not applicable	No	Not applicable	No	No
34	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
35	If yes to question 34, please state whether the penalty is:														
a	- a fixed amount ? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Not applicable	Not applicable	Yes	Not applicable	Yes	Yes
b	- proportional ? (Yes/No)	No	No	No	No	No	No	No	No	Not applicable	Not applicable	No	Not applicable	No	No
<b>Daily practice</b>															
36	What are, in your experience, the practical issues taxable persons are generally confronted with when having to comply with the recapitulative statement requirements ?		The VAT exempt services also 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 supply of services in the recapitulative statement should correspond with the same amount in the VAT return.		Obtaining valid VAT numbers - 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.	The collection of information	The collection of data has become even more difficult due to the additional data requested for the services (eg data relating to payments).	No specific issues	No specific issues		1. Administrative burden (monthly listing); 2. Knowledge of other EU member states' VAT rules on exemptions (whether or not to include particular services in the statements).	Collect of intra-Community VAT numbers of clients. Wrong intra-Community VAT number.	Collect of intra-Community VAT numbers of clients. Wrong intra-Community VAT number.	Collect of intra-Community VAT numbers of clients. Wrong intra-Community VAT number.	Collect of intra-Community VAT numbers of clients. Wrong intra-Community VAT number. Number of transactions to report manually when e-filing (pdf) is mandatory
37	Are you in the knowledge or possession of public papers published by e.g. associations, PwC, ... on difficulties/issues with respect to the recapitulative statement. If yes, please share this publication with us.	No	No	No	No	Not applicable	Not applicable	No	No	No	No	No	Not applicable	No	No
<b>Intra-Community Acquisition statement</b>															
38	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)	Yes	Yes, for goods and services	Yes	No	Yes	Yes	Yes	Yes	No	No	No	No	No	No
39	If yes to question 38, please provide the periodicity:														
a	- monthly ? (Yes/No)		Yes	Not applicable	Yes	Yes	Yes	Yes	Yes	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
b	- quarterly ? (Yes/No)		Not applicable	Not applicable	No	Yes	Yes	Yes	Yes	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
c	- annually ? (Yes/No)		Not applicable	Not applicable	Yes	No	No	No	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
d	- other ? (Yes/No) If yes, please specify in the last column.	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)	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	No	Yes	Yes	Yes	Yes	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
40	Is the periodicity of the intra-Community acquisition statement aligned with the periodicity of the recapitulative statement for intra-Community supplies/services ? (Yes/No)	Yes	Yes	No	Not applicable	Yes	Yes	No	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
41	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
42	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	Not applicable	Only goods	For both	Goods	Goods and services	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
43	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) If yes, please elaborate on the differences in the last column.	No	No	Not applicable	Not applicable	Not applicable	Yes	Yes	Yes	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

QUESTIONS	MALTA		POLAND		PORTUGAL		ROMANIA		SLOVAKIA		SLOVENIA		
	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)	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)	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)	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)	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)	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)	
<b>General rule (article 263(1))</b>													
1	Is there a separate or a combined recapitulative statement for goods and services? (Yes/No)	Not applicable	combined	combined	combined	combined	combined	combined	combined	combined	combined	combined	
2	Is the recapitulative statement a 'stand alone' statement? (Yes/No) If no, please state with which other statement(s) it is combined (e.g. with intrastat) in the last column.	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	
3	Please provide the periodicity of the recapitulative statement according to the general rule:												
	a - monthly? (Yes/No)	No	Yes	No	Yes	Yes	Yes	No	Yes	No	Yes	No	
	b - quarterly? (Yes/No)	Yes	No	Yes	No	No	No	Yes	No	Yes	No	Yes	
	c - annually? (Yes/No)	No	No	No	No	No	No	No	No	No	No	No	
	d - other? (Yes/No)	No	No	No	No	No	No	No	No	No	No	No	
4	Please state the due date of the recapitulative statement foreseen in your local legislation. If yes, please specify in the last column.	To be submitted within one and a half month.	To be submitted by the 15th day of the month following the relative calendar month / quarter	The recapitulative statement shall be submitted by the 25th day of the month following the quarter in which the tax liability in respect of performing ICS and ICA arose.	The recapitulative statement shall be submitted by the 15th day of the month following the quarter in which the tax liability in respect of performing ICS, ICA and supply of services arose.	By the 10th day of the 2nd month following the month of the transactions	By the 20th of the month following the month of the transactions	The 25th day of the month following the calendar quarter of reporting	The 15th day of the month following the calendar month of reporting	Within 25 days of the end of a tax period	Within 20 days of the end of a tax period	10th of the month following the quarter concerned	20th of the month following the month concerned
5	Please provide the periodicity of the VAT return:												
	a - monthly? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
	b - bi-monthly? (Yes/No)	No	No	No	No	No	No	No	No	No	No	No	
	c - quarterly? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
	d - annually? (Yes/No)	Yes	Yes	No	No	No	No	Yes	Yes	No	No	No	
	e - 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
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 all cases.	No	Yes	No	No	Yes	No	No	No	No	No	no	Yes
<b>Derogation(s) / Option(s) applied (article 263(1a) - (1c))</b>													
7	Does your local VAT legislation foresee any derogation from the general rule? (Yes/No)	No	Yes	Not applicable	Yes	No	Yes	No	No	Yes	No	No	
8	Please provide the periodicity of the recapitulative statement according to the derogation:												
	a - monthly? (Yes/No)	No	No	Not applicable	No	No	No	Not applicable	Not applicable	Not applicable	No	Not applicable	
	b - quarterly? (Yes/No)	No	Yes	Not applicable	Yes	Yes	Yes	Not applicable	Not applicable	Not applicable	Yes	Not applicable	
	c - annually? (Yes/No)	No	No	Not applicable	No	No	No	Not applicable	Not applicable	Not applicable	No	Not applicable	
	d - other? (Yes/No) If yes, please specify in the last column.	No	No	Not applicable	No	No	No	Not applicable	Not applicable	Not applicable	No	Not applicable	
9	Please state the due date of the recapitulative statement foreseen in your local legislation.	To be submitted within one and a half month.	To be submitted by the 15th day of the month following the relative calendar month / quarter	Not applicable	The recapitulative statement shall be submitted by the 15th day of the month following the quarter in which the tax liability in respect of performing ICS, ICA and supply of services arose.	By the 15th day of the 2nd month following the quarter of the transactions	By the 20th day of the month following the quarter of the transactions	Not applicable	Not applicable	Not applicable	Within 20 days of the end of a tax period	Not applicable	Not applicable
10	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).	Not applicable	EUR 50,000 for goods only.	Not applicable	250 000 PLN [500 000 PLN until the end of 2011]	The threshold was applicable to 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	100,000 EUR	Not applicable	Not applicable
11	Please state which quarters are taken 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 threshold 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	It is taking into account the current quarter as well as the 4 previous ones	Not applicable	Not applicable	Not applicable	Current calendar quarter and 4 previous calendar quarters.	Not applicable	Not applicable
12	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)?	Not applicable	From the end of the month in which the threshold has been reached	Not applicable	1. In case the threshold has reached the sum of 250 000 PLN, 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 following that given quarter.	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

	MALTA		POLAND		PORTUGAL		ROMANIA		SLOVAKIA		SLOVENIA		
13	When the threshold is reached, what is the due date to file the 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 15th day of the month following the last quarter in which the threshold did not reach the sum of 250 000 PLN. 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 PLN was exceeded. In case of point 2 mentioned in answer to q12 - the last quarterly recapitulative statement shall be submitted by the 15th day of the month following the quarter in which the threshold reached the sum of 250 000 PLN.	Only for the VAT return: The 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
14	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	Yes	No	Not applicable	Not applicable	Not applicable	No	Not applicable	Not applicable
15	Is the information 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	Not applicable	No	No	No	Not applicable	Not applicable	Not applicable	No	Not applicable	Not applicable
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	Not applicable	Not applicable	Not applicable	Not applicable
17	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
18	Do the tax authorities monitor when taxable persons reach the threshold? (Yes/No)	Not applicable	Yes	Not applicable	Yes	No	No	Not applicable	Not applicable	Not applicable	Yes	Not applicable	Not applicable
19	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	Yes	Not applicable	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Taxable persons are informed with the written appeal	Not applicable	Not applicable
20	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
<b>Electronic/Paper filing (article 263(2))</b>													
21	With respect to the filing procedures:												
a	- is the possibility of electronic filing provided? (Yes/No)	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes
b	- is electronic filing mandatory? (Yes/No)	No	Yes	No	No	Yes	Yes	No	Yes, for some taxpayers	No	Yes	Yes	Yes
c	practicalities regarding electronic filing:												
	- which is the website where the statement needs to be submitted?	Not applicable	<a href="http://www.vat.gov.mt/services.aspx">http://www.vat.gov.mt/services.aspx</a>	The address of the website is <a href="http://e-deklaracje.mf.gov.pl">http://e-deklaracje.mf.gov.pl</a>	The address of the website is <a href="http://e-deklaracje.mf.gov.pl">http://e-deklaracje.mf.gov.pl</a>	<a href="https://www.portaldasfinancas.gov.pt/pt/home.action">https://www.portaldasfinancas.gov.pt/pt/home.action</a>	<a href="https://www.portaldasfinancas.gov.pt/pt/home.action">https://www.portaldasfinancas.gov.pt/pt/home.action</a>	Not applicable	<a href="http://www.anaf.ro">www.anaf.ro</a>	<a href="http://www.drsr.sk">www.drsr.sk</a>	<a href="http://www.drsr.sk">www.drsr.sk</a>	<a href="http://edavki.durs.si/OpenPorta/Pages/StartPage/StartPage.aspx">http://edavki.durs.si/OpenPorta/Pages/StartPage/StartPage.aspx</a>	<a href="http://edavki.durs.si/OpenPorta/Pages/StartPage/StartPage.aspx">http://edavki.durs.si/OpenPorta/Pages/StartPage/StartPage.aspx</a>
	- 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 recapitulative statement must have an e-ID and a Digital Certificate.	In order to enter the website and submit the statement the special plug-in must be installed on the taxpayer system.	In order to enter the website and submit the statement the special plug-in must be installed on the taxpayer system.	A password is used to enter the personal area of the company	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 <a href="http://www.drsr.sk">www.drsr.sk</a>	Operation system Windows 2000 or XP is required for entering of website <a href="http://www.drsr.sk">www.drsr.sk</a>	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?	Not applicable	Manually or uploaded via XML-file	The data can be entered manually. However, there is also a possibility to upload the data via xml-file.	The data can be entered manually. However, there is also a possibility to upload the data via xml-file.	Data can be entered manually 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?	Not applicable	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.	Yes, the statement have to be signed by digital signature.	No	No	Not applicable	Digital signature	There are two options: a) advanced electronic signature or 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.	There are two options: a) advanced electronic signature or 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.	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	The legally authorised persons of the taxpayer have to give a PoA to a person(s) who will sign the electronic recapitulative statements. The PoA have to be given on a special form (UPL) and submitted to the tax office.	The legally authorised persons of the taxpayer have to give a PoA to a person(s) who will sign 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	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)	Statutory representative of the company (based on the extract from the commercial register) should sign documents or person to whom was granted the Power of Attorney for the purpose of representing Company in front of the Tax authorities.	Statutory representative of the company (based on the extract from the commercial register) should sign documents or person to whom was granted the Power of Attorney for the purpose of representing Company in front of the Tax authorities.	The legal representative of a company can grant internal (for the company employees) or external (for a third party) authorization for the submission.	The legal representative of a company can grant internal (for the company employees) or external (for a third party) authorization for the submission.

	MALTA	POLAND	PORTUGAL	ROMANIA	SLOVAKIA	SLOVENIA						
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.	The person that will sign the taxpayer his recapitulative statements has to in the possession of a digital signature.	No	No	Not applicable	Yes, the certificate should be obtained 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 be signed personally at the tax office by the statutory representative or person authorised to act on his/her behalf.	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 be signed personally at the tax office by the statutory representative or person authorised to act on his/her behalf.	Yes or his signature on the application should be notarized	Yes or his signature on the application should be notarized	
d - practicalities regarding paper filing:												
which is the address the statement needs to be sent to ?	Registered office	Not applicable	The address the statement needs to be sent to is the address of the tax office relevant for VAT settlements of the taxpayer.	The address the statement needs to be sent to is the address 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, Radnišského 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.)?	Sent directly by the VAT Department	Not applicable	The predefined format 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.	The predefined format 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.drsr.sk or we can provide you with the copy.	Not applicable	Not applicable	Not applicable
is signature necessary? (Yes/No)	Yes	Not applicable	Yes	Yes	Not applicable	Not applicable	Yes	Yes	Yes	Not applicable	Not applicable	Not applicable
if it needs to be signed, who has signing authority (e.g. only the CEO, the CFO, third party etc.)?	Director / Company Secretary	Not applicable	The statement needs to be signed by the persons legally authorised to represent the taxpayer. Those persons may give the PoA to sign the statement to a third person (s).	The statement needs to be signed by the persons legally authorised to represent the taxpayer. Those persons may give the PoA to sign the statement to a third person(s).	Not applicable	Not applicable	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)	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)	Statutory representative of the company (based on the extract from the commercial register) should sign documents or 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
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-filing two options: a) advanced electronic signature or 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
<b>Miscellaneous</b>												
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)	No	No	Not applicable	Yes	Not applicable	Yes	Not applicable	Yes	Not applicable	Yes	Not applicable	Yes
23 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, 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)	Yes	Yes	No	No	No	No	No	No	No	No	No	Yes
c - the VAT return? (Yes/No)	Yes	Yes	No	No	No	No	Yes	Yes	No	No	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
25 If yes to question 24, please provide details on the additional information required.	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.

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26	Are VAT groups required to file recapitulative statements on VAT group level or on the level of the different members ?	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	At the level of different members	At the level of different members	Recapitulative statements has to be filed on VAT group level	Recapitulative statements has to be filed on VAT group level	Not applicable	Not applicable
27	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 recapitulative statement for services)? (Yes/No) If yes, please elaborate in the last column.	No	No	No	No	No	No	No	No	No	No	no	no
28	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
29	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 1 January 2010 in this respect.	No	Not to our knowledge	No	No	No	No	No	No	Not applicable	Not applicable	No	No
30	Is a penalty foreseen in case of late filing of the recapitulative statement ? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No
31	If yes to question 30, please state whether the penalty is:												
a - a fixed amount ? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No
b - proportional ? (Yes/No)	No	No	No	No	No	No	No	Yes	Yes	No	No	No	No
32	Is a penalty foreseen in case of none filing of the recapitulative statement ? (Yes/No)	Yes	Yes	Yes	Yes	Not applicable	Yes	Yes	Yes	Yes	Yes	Yes	Yes
33	If yes to question 32, please state whether the penalty is:												
a - a fixed amount ? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Not applicable	Yes	Yes	No	Yes	Yes	Yes	Yes
b - proportional ? (Yes/No)	No	No	No	No	No	Not applicable	No	Yes	Yes	No	No	No	No
34	Is a penalty foreseen in case the recapitulative statement is incomplete ? (Yes/No)	No	No	Yes	Yes	Not applicable	Yes	Yes	Yes	Yes	Yes	Yes	Yes
35	If yes to question 34, please state whether the penalty is:												
a - a fixed amount ? (Yes/No)	Not applicable	Not applicable	Yes	Yes	Not applicable	Yes	Not applicable	No	No	Yes	Yes	Yes	Yes
b - proportional ? (Yes/No)	Not applicable	Not applicable	No	No	Not applicable	No	Yes	Yes	Yes	No	No	No	No
<b>Daily practice</b>													
36	What are, in your experience, the practical issues taxable persons are generally confronted with when having to comply with the recapitulative statement requirements ?	None	There is an issue of obtaining an e-ID if the taxable person does not hold a Maltese ID Card.	Not applicable	tight deadlines	Not applicable	According to our experience some companies find it hard to report its intra-Community supplies of goods and services 20 days after closing the month (on monthly submissions)		Gathering all the invoices from the EU suppliers in due time, so that the recapitulative statement may be submitted in time; another hot issue is the reconciliation of the amounts declared in VIIES system by the commercial partners as this is always investigated by the tax authorities during tax inspections.	Not applicable	Technical problems with filing EC Sales lists or VAT returns through www.dstar.sk. Even though the EC Sales list are filed electronically, the confirmation on filing has to be printed, signed and filed with the tax offices within 5 working days from the e-filing of EC Sales List.	No significant particular issues	No significant particular issues
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.	None	No	Not applicable	No	No	No	No	No	No	No	No	No
<b>Intra-Community Acquisition statement</b>													
38	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)	No	No	Yes	Yes	No	No	Yes, i.e. the recapitulative statement.	Yes, i.e. the recapitulative statement.	No	No	No	No
39	If yes to question 38, please provide the periodicity:	Not applicable	Not applicable										
a - monthly ? (Yes/No)	Not applicable	Not applicable	No	Yes	Not applicable	Not applicable	No	Yes	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
b - quarterly ? (Yes/No)	Not applicable	Not applicable	Yes	Yes/No	Not applicable	Not applicable	Yes	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
c - annually ? (Yes/No)	Not applicable	Not applicable	No	No	Not applicable	Not applicable	No	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
d - other ? (Yes/No)	Not applicable	Not applicable	No	No	Not applicable	Not applicable	No	No	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 supplies/services ? (Yes/No)	Not applicable	Not applicable	Yes	Yes	Not applicable	Not applicable	Yes	Yes	Not applicable	Not applicable	Not applicable	Not applicable
41	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 applicable
42	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	The recapitulative statement requires information only on intra-Community acquisition of goods.	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 applicable
43	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) If yes, please elaborate on the differences in the last column.	Not applicable	Not applicable	Not applicable	No	Not applicable	Not applicable	Not applicable	Yes	Not applicable	Not applicable	Not applicable	Not applicable



QUESTIONS	SPAIN		SWEDEN		THE NETHERLANDS		UNITED KINGDOM		
	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)	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)	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)	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)	
	ANSWERS		ANSWERS		ANSWERS		ANSWERS		
	Combined recapitulative statement for GOODS and SERVICES		Combined recapitulative statement for GOODS and SERVICES		Combined recapitulative statement for GOODS and SERVICES		Combined recapitulative statement for GOODS and SERVICES		
<b>General rule (article 263(1))</b>									
1	Is there a separate or a combined recapitulative statement for goods and services? (Yes/No)	combined	combined	combined	combined	combined	combined	combined	combined
2	Is the recapitulative statement a 'stand alone' statement? (Yes/No) If no, please state with which other statement(s) it is combined (e.g. with intrastat) in the last column.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Please provide the periodicity of the recapitulative statement according to the general rule:								
a	- monthly? (Yes/No)	No	Yes	No	Yes	No	Yes	No	Yes
b	- quarterly? (Yes/No)	Yes	No	Yes	No	Yes	No	Yes	No
c	- annually? (Yes/No)	No	No	No	No	No	No	No	No
d	- other? (Yes/No)	No	No	No	No	No	No	No	No
4	If yes, please specify in the last column. Please state the due date of the recapitulative statement foreseen in your local legislation.	The statements are due by the 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 January of the following year.	The statements are due by the 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 January of the following year.	20 days after the end of the quarter.	20 days after the end of the month for paper filing. 25 days for electronic filing.	Last day of the month following the calendar quarter	Last day of the month following the calendar month	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.
5	Please provide the periodicity of the VAT return:								
a	- monthly? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b	- bi-monthly? (Yes/No)	No	No	No	No	No	No	No	No
c	- quarterly? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
d	- annually? (Yes/No)	Yes	Yes	No	No	Yes	Yes	Yes	Yes
e	- other? (Yes/No) If yes, please specify in the last column.	No	No	No	No	No	No	No	No
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 all cases.	No	No	No	No	No	No	No	No
<b>Derogation(s) / Option(s) applied (article 263(1a) - (1c))</b>									
7	Does your local VAT legislation foresee any derogation from the general rule? (Yes/No)	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes
8	Please provide the periodicity of the recapitulative statement according to the derogation:								
a	- monthly? (Yes/No)	No	No	Not applicable	No	No	No	Yes	No
b	- quarterly? (Yes/No)	No	Yes	Not applicable	Yes	No	Yes	No	Yes
c	- annually? (Yes/No)	Yes	Yes	Not applicable	No	Yes	No	No	No
d	- other? (Yes/No)	No	No	Not applicable	No	No	Yes	No	No
9	If yes, please specify in the last column. Please state the due date of the recapitulative statement foreseen in your local legislation.	The statements are due by the 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 January of the following year.	The statements are due by the 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 January of the following year.	Not applicable	20 days after the end of the month for paper filing. 25 days for electronic filing.	Last day of the month following the relevant period.	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.
10	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).	Not applicable	The threshold set by the derogation foreseen within local VAT legislation is of EUR 100,000 up to december 31, 2011. As from January 2012, the threshold is set at EUR 50,000.	Not applicable	SEK 1,000,000	EUR 15,000 annually and provided certain conditions are met	EUR 100,000 quarterly EUR 15,000 annually and provided certain conditions are met	Prior to 1 January 2010, the UK tax authorities could allow monthly recapitulative statements.	£35k/£70k
11	Please state which quarters are taken into account to check the threshold (current quarter and 4 previous quarters, previous calendar year, other?).	Not applicable	To check the threshold are 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 previous calendar year.	Not applicable	Current quarter and 4 previous quarters	Expected yearly turnover for that year.	The current and the 4 previous quarters	Not applicable	Current quarter and 4 previous quarters
12	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)?	Not applicable	When the threshold is reached in a certain quarter, the derogation will not be applicable anymore as from the month following the one in which the threshold was reached.	Not applicable	After the end of the month in which the threshold has been reached.	Not applicable	After the end of the quarter or 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, the periodicity will be monthly.	Not applicable	At the end of the month in which the threshold has been reached

	SPAIN		SWEDEN		THE NETHERLANDS		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.	Not applicable	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 of the relevant period for paper returns. 21 days from the end of the relevant quarter for online filing.
14	Please state whether the application of the derogation for taxable persons is:								
a	- 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 information to be provided different between the recapitulative statement under the derogation as compared to the recapitulative statement under the general rule? (Yes/No)	No	No.	Not applicable	No	No	No	No	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 than addressed above in respect of article 263(1a) - (1c)?	Not applicable	No	Not applicable	No	No	No	No	No
18	Do the tax authorities monitor when taxable persons reach the threshold? (Yes/No)	Not applicable	No	Not applicable	Yes	No	Yes	Not applicable	No
19	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	Not applicable	Not applicable	Yes	No	No	Not applicable	Not applicable
20	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	No	Not applicable	No	Not applicable	No	Not applicable	No
<b>Electronic/Paper filing (article 263(2))</b>									
21	With respect to the filing procedures:								
a	- is the possibility of electronic filing provided? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b	- is electronic filing mandatory? (Yes/No)	Yes, as from 2008	Yes	No	No	Yes	Yes	No	No
c	practicalities regarding electronic filing:								
	- which is the website where the statement needs to be submitted?	<a href="https://www.agenciatributaria.gob.es/AEAT_sede/Inicio/Procedimientos_y_Servicios/Impuestos/Declaraciones_Informativas/Declaraciones_Informativas.shtml">https://www.agenciatributaria.gob.es/AEAT_sede/Inicio/Procedimientos_y_Servicios/Impuestos/Declaraciones_Informativas/Declaraciones_Informativas.shtml</a>	<a href="https://www.agenciatributaria.gob.es/AEAT_sede/Inicio/Procedimientos_y_Servicios/Impuestos/Declaraciones_Informativas/Declaraciones_Informativas.shtml">https://www.agenciatributaria.gob.es/AEAT_sede/Inicio/Procedimientos_y_Servicios/Impuestos/Declaraciones_Informativas/Declaraciones_Informativas.shtml</a>	<a href="http://www.skatteverket.se">www.skatteverket.se</a>	<a href="http://www.skatteverket.se">www.skatteverket.se</a>	Personal domain on the Dutch tax authorities' website. <a href="http://www.belastingdienst.nl">www.belastingdienst.nl</a>	Personal domain on the Dutch tax authorities' website. <a href="http://www.belastingdienst.nl">www.belastingdienst.nl</a>	<a href="http://online.hmrc.gov.uk">http://online.hmrc.gov.uk</a>	<a href="http://online.hmrc.gov.uk">http://online.hmrc.gov.uk</a>
	- how can the website 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 password required to access direct portal for submission of statement
	- 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	Either manually or via xml file	Via online form, upload facility in xml, csv files, UN-EDIFACT, or via Electronic Data Capture Services of HMRC website for the Trade Specification	Via online form, upload facility in xml, csv files, UN-EDIFACT, or via Electronic Data Capture Services of HMRC website for the Trade Specification
	- is the statement to be signed by a digital signature, or is there another way of signing?	The statement is to be signed by a digital signature (Qualified User Certificate)	The statement is to be signed by a digital signature (Qualified User Certificate)	No signature necessary	No signature necessary	agreeing to the contents by ticking approval box	agreeing to the contents by ticking approval box	The user ID and password will authenticate the user and therefore no further signature is required.	The user ID and password will authenticate the user and therefore no further signature is required.
	- if it needs to be signed, who has signing authority (e.g. only the CEO, the CFO, third party etc.)?	By the company itself or by a third party declarant. In case the e-filing has been carried out by a person/entity authorized to submit returns/statements on behalf of third parties, it would be enough with the signature of such authorized person/entity.	By the company itself or by a third party declarant. In case the e-filing has been carried out by a person/entity authorized to submit returns/statements on behalf of third parties, it would be enough with the signature of such authorized person/entity.	Not applicable	Not applicable	Any representative of the company	Any representative of the company	Not applicable	Not applicable

		SPAIN		SWEDEN		THE NETHERLANDS		UNITED KINGDOM	
	. other relevant practicalities or requirements (e.g. the person that will sign the statement should present himself physically to obtain the certificate, etc)?	The certificate may be downloaded via Internet, however, physical accreditation before the Spanish Tax Authorities of the person acting on behalf of the company must be done as well. Please note that the application and the obtaining of said certificate should be carried out from the same coputer, browser and user than the one in which the VAT declarations will be e-filed.	The certificate may be downloaded via Internet, however, physical accreditation before the Spanish Tax Authorities of the person acting on behalf of the company must be done as well. Please note that the application and the obtaining of said certificate should be carried out from the same coputer, browser and user than the one in which the VAT declarations will be e-filed.	Not applicable	Not applicable	Logging into the website of the Dutch tax authorities identifies the taxable persons representative	Logging into the website of the Dutch tax authorities identifies the taxable persons representative	Not applicable	Not applicable
d	- practicalities regarding paper filing:								
	. which is the address the statement needs to be sent to ?	The statement should be sent to the local office the taxpayer belongs to.	Not applicable	Skatteverkets inläsningscentral, FE 4100, 205 76 Malmö	Skatteverkets inläsningscentral, FE 4100, 205 76 Malmö	Central Liaison office, Postbus 378, 7600 AJ Almelo.	Central Liaison office, Postbus 378, 7600 AJ Almelo.	HMRC Comden House Farners Way Liverpool L75 1AY	HMRC Comden House Farners Way Liverpool L75 1AY
	. does a predefined format need to be used? (Yes/No)	Yes	Not applicable	Yes	Yes	Yes	Yes	Yes	Yes
	. 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.)?	The predefined format (Spanish form 349) should be purchased at any Tax Office (no possibility anymore to download the form in pdf. from the Spanish Tax Authorities website)	Not applicable	Sent automatically by the authorities	Sent automatically by the authorities	Sent periodically to the taxable person by the Dutch tax authorities or provided on request.	Sent periodically to the taxable person by the Dutch tax authorities or provided on request.	Download from HMRC website	Download from HMRC website
	. is signature necessary? (Yes/No)	Yes	Not applicable	Yes	Yes	Yes	Yes	Yes	Yes
	. if it needs to be signed, who has signing authority (e.g. only the CEO, the CFO, third party etc.)?	Any person empowered to act on behalf of the company.	Not applicable	The person who has completed it.	The person who has completed it.	Any representative of the company or an authorised third party.	Any representative of the company or an authorised third party.	Authorised officer of the company, or an authorised agent	Authorised officer of the company, or an authorised agent
e	- 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	No	No	No
<b>Miscellaneous</b>									
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)	Yes	Yes	Not applicable	No	Not applicable	Yes	Not applicable	No
23	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, with a reconciliation between the recapitulative statement and:								
a	- the company's accounts ? (Yes/No)	No	No	No	No	No	No	No	No
b	- the intrastat return ? (Yes/No)	No	No	No	No	No	No	No	No
c	- the VAT return ? (Yes/No)	No	No	No	No	No	No	No	No
d	- other ?	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)	Yes	Yes	No	No	No	No	No	No
25	If yes to question 24, please provide details on the additional information required.	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 of accrual.	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 of accrual.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

		SPAIN		SWEDEN		THE NETHERLANDS		UNITED KINGDOM	
		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: • Individual branches of your business • Individual companies within a VAT group • Self accounting branches within a VAT group	Taxpayers can choose to submit separate statements if you have: • Individual branches of your business • Individual companies within a VAT group • Self accounting branches within a VAT group
26	Are VAT groups required to file recapitulative statements on VAT group level or on the level of the different members ?								
27	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 recapitulative statement for services)? (Yes/No) If yes, please elaborate in the last column.	No	No	No	No	Yes	Yes	No	No
28	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	Not applicable	No
29	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 1 January 2010, in this respect.	Yes	Yes	No	No	Yes	Yes	Yes	Yes
30	Is a penalty foreseen in case of late filing of the recapitulative statement ? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
31	If yes to question 30, please state whether the penalty is:								
	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 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:								
	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
34	Is a penalty foreseen in case the recapitulative statement is incomplete ? (Yes/No)	Yes	Yes	No	No	Yes	Yes	Yes	Yes
35	If yes to question 34, please state whether the penalty is:								
	a - a fixed amount ? (Yes/No)	No	No	Not applicable	Not applicable	Yes	Yes	Yes	Yes
	b - proportional ? (Yes/No)	Yes	Yes	Not applicable	Not applicable	No	No	No	No
<b>Daily practice</b>									
36	What are, in your experience, the practical issues taxable persons are generally confronted with when having to comply with the recapitulative statement requirements ?	None	None		Meeting deadlines. The recapitulative statement is generally due to be filed prior to the VAT return, which can cause issues	Website of the Dutch tax authorities only accepted 100 lines of EU Sales. Therefore, specific software needs to be purchased to fulfill the compliance obligations.	Website of the Dutch tax authorities only accept 200 lines of EU Sales. Therefore specific software needs to be purchased to fulfill the compliance obligations.	Checking customer VAT numbers Knowing whether services are subject to the reverse charge in the customer's country Identifying supplies when the intermediate supplier in a triangular sale Collating information which is not coterminous with the VAT return Meeting the filing deadlines Monitoring thresholds	Checking customer VAT numbers Knowing whether services are subject to the reverse charge in the customer's country Identifying supplies when the intermediate supplier in a triangular sale Collating information which is not coterminous with the VAT return Meeting the filing deadlines Monitoring thresholds
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
<b>Intra-Community Acquisition statement</b>									
38	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)	Yes	Yes	No	No	No	No	No - However, Intrastat declarations may be required.	No - However, Intrastat declarations may be required.
39	If yes to question 38, please provide the periodicity:								
	a - 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
	c - annually ? (Yes/No)	Yes	Yes	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
	d - other ? (Yes/No) If yes, please specify in the last column.	No	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
40	Is the periodicity of the intra-Community acquisition statement aligned with the periodicity of the recapitulative statement for intra-Community supplies/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 aligned with the periodicity of the VAT return ? (Yes/No) Please note that 'Yes' indicates that the periodicity is aligned in all cases.	No	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
42	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	Both	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
43	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) If yes, please elaborate on the differences in the last column.	Not applicable	No	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

QUESTIONS		KEY		
3	Please provide the periodicity of the recapitulative statement according to the general rule:			
a	- 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	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
21	With respect to the filing procedures:			
b	- is electronic filing mandatory? (Yes/No)	Mandatory since 1/1/2010		
38	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)	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)
QUESTIONS		Combined recapitulative statement for GOODS and SERVICES	Combined recapitulative statement for GOODS and SERVICES	Combined recapitulative statement for GOODS and SERVICES	Combined recapitulative statement for GOODS and SERVICES
<b>General rule (article 263(1) )</b>					
1	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	No
<b>Derogation(s)/Option(s) applied (article 263(1a) - (1c) )</b>					
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)	No	No	Not applicable	Not applicable
<b>Electronic/Paper filing (article 263(2) )</b>					
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
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)	After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010)
QUESTIONS		Combined recapitulative statement for GOODS and SERVICES	Combined recapitulative statement for GOODS and SERVICES	Combined recapitulative statement for GOODS and SERVICES	Combined recapitulative statement for GOODS and SERVICES
<b>General rule (article 263(1) )</b>					
1	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
<b>Derogation(s)/Option(s) applied (article 263(1a) - (1c) )</b>					
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
<b>Electronic/Paper filing (article 263(2) )</b>					
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

			FRANCE		GERMANY	GREECE
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)
QUESTIONS			Separate recapitulative statement for GOODS	Separate recapitulative statement for SERVICES	Combined recapitulative statement for GOODS and SERVICES	Combined recapitulative statement for GOODS and SERVICES
<b>General rule (article 263(1) )</b>						
	1	Is there a separate or a combined recapitulative statement for goods and services ? (Yes/No)	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
<b>Derogation(s)/Option(s) applied (article 263(1a) - (1c) )</b>						
	7	Does your local VAT legislation foresee any derogation from the general 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
<b>Electronic/Paper filing (article 263(2) )</b>						
	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)	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
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)	After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010)
QUESTIONS		Combined recapitulative statement for GOODS and SERVICES	Combined recapitulative statement for GOODS and SERVICES	Combined recapitulative statement for GOODS and SERVICES	Combined recapitulative statement for GOODS and SERVICES
<b>General rule (article 263(1) )</b>					
1	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
<b>Derogation(s)/Option(s) applied (article 263(1a) - (1c) )</b>					
7	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
<b>Electronic/Paper filing (article 263(2) )</b>					
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	Yes	Yes

		LITHUANIA	LUXEMBOURG		MALTA
		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)
ANSWERS					
QUESTIONS		Combined recapitulative statement for GOODS and SERVICES	Separate recapitulative statement for GOODS	Separate recapitulative statement for SERVICES	Combined recapitulative statement for GOODS and SERVICES
<b>General rule (article 263(1) )</b>					
1	Is there a separate or a combined recapitulative statement for goods and services ? (Yes/No)	combined	separate	separate	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	Yes
<b>Derogation(s)/Option(s) applied (article 263(1a) - (1c) )</b>					
7	Does your local VAT legislation foresee any derogation from the general rule ? (Yes/No)	No	Yes	Yes	Yes
14	Please state whether the application of the derogation for taxable persons is:				
a	- obligatory ? (Yes/No)	Not applicable	No	No / *Yes if monthly basis recapitulative statement, it has to be filed by eTVA	No
<b>Electronic/Paper filing (article 263(2) )</b>					
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)	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)
QUESTIONS		Combined recapitulative statement for GOODS and SERVICES	Combined recapitulative statement for GOODS and SERVICES	Combined recapitulative statement for GOODS and SERVICES	Combined recapitulative statement for GOODS and SERVICES
<b>General rule (article 263(1) )</b>					
1	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	No	No
<b>Derogation(s)/Option(s) applied (article 263(1a) - (1c) )</b>					
7	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:				
a	- obligatory ? (Yes/No)	No	Yes	Not applicable	Yes
<b>Electronic/Paper filing (article 263(2) )</b>					
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			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)	After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010)
QUESTIONS			Combined recapitulative statement for GOODS and SERVICES	Combined recapitulative statement for GOODS and SERVICES	Combined recapitulative statement for GOODS and SERVICES	Combined recapitulative statement for GOODS and SERVICES
<b>General rule (article 263(1) )</b>						
1	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
<b>Derogation(s)/Option(s) applied (article 263(1a) - (1c) )</b>						
7	Does your local VAT legislation foresee any derogation from the general rule ? (Yes/No)		No	Yes	Yes	Yes
14	Please state whether the application of the derogation for taxable persons is:					
a	- obligatory ? (Yes/No)		Not applicable	Yes	No	No
<b>Electronic/Paper filing (article 263(2) )</b>						
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

			UNITED KINGDOM
ANSWERS			After the amendment made by Directive 2008/117/EC (i.e. as from 1 January 2010)
QUESTIONS			Combined recapitulative statement for GOODS and SERVICES
<b>General rule (article 263(1) )</b>			
	1	Is there a separate or a combined recapitulative statement for goods and services ? (Yes/No)	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
<b>Derogation(s)/Option(s) applied (article 263(1a) - (1c) )</b>			
	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
<b>Electronic/Paper filing (article 263(2) )</b>			
	21	With respect to the filing procedures:	
	a	- is the possibility of electronic filing provided? (Yes/No)	Yes
	b	- is electronic filing mandatory? (Yes/No)	No