



INFORMATION SHEET ON I.T. PROJECTS

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PROJECT VIES (VAT Information Exchange System)	
SUMMARY A transitional VAT system, which applies to intra-Community transactions, came into force on 01.01.1993. The system laid down in the relevant Community legislation provides for a control mechanism based on exchanges of information about traders' VAT identification numbers and statements of their intra-community turnover.	
LEGAL BASIS	
General	<ul style="list-style-type: none">- Council Directive No 2006/112/EC of 28 November 2006 on the common system of value added tax;- Decision No 2235/2002/EC of the European Parliament and of the Council of 3 December 2002 adopting a Community programme to improve the operation of taxation systems in the internal market (Fiscalis 2003-2007).
Mandatory use of I.T.	Article 22-27 of Council Regulation No 1798/2003/EC of 7 October 2003 on administrative co-operation in the field of value added tax and repealing Regulation (EEC) No 218/92;
DESCRIPTION VAT Information Exchange System is a system for telematic exchange of data between Administrations via the CCN/CSI network. It allows the MS tax Administrations to verify if their traders have declared their intra-Community acquisitions. VIES is one of the largest trans-European systems in operation with over 12,000,000 data exchanges per month between the Member States.	
STATUS <ul style="list-style-type: none">- Normal production activities include: Help Desk support and incident handling; assistance to MS for corrective and evolutive maintenance.- Recent evolutive maintenance includes:<ul style="list-style-type: none">- the finalisation of the migration to the CCN/CSI native technology (Phase V);- Unicode migration- TCP/IP migration- Introduction of versioning in VIES messages ongoing.	
PLANNED ACTIVITIES <ul style="list-style-type: none">- Following the "Review and update of VAT strategy priorities", the Feasibility study on VIES 2 covers 4 main aspects: Quality of Data, B2B Services, One-Stop Shop and Exchange of Forms.- Extension of VIES to Bulgaria and Romania.	

TECHNICAL INFORMATION

Technically, each administration has developed a national VAT database and local applications of VIES. The VIES system provides access from one national database to another. There is no central database. National gateways are connected with each other through the CCN/CSI infrastructure of the Commission (migration to the CCN/CSI infrastructure took place in 1999).