



## EUROPEAN COMMISSION

DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Coordination and programmes  
**Information technology**

### INFORMATION SHEET ON I.T. PROJECTS

Last update: 15/01/2007

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| <b>PROJECT</b><br>VIES on-the-Web (VAT Information Exchange System)   |  |
| <b>SUMMARY</b><br>VIES, 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 notably on exchanges of information about traders' VAT identification numbers. Since October 2001, traders have been able to verify the validity of VAT identification numbers via the "VIES on the web" ( <a href="http://ec.europa.eu/taxation_customs/vies/en/vieshome.htm">http://ec.europa.eu/taxation_customs/vies/en/vieshome.htm</a> ).  |  |
| <b>LEGAL BASIS</b>  |  |
| <b>General</b>  | <ul style="list-style-type: none"><li>- Council Directive No 2006/112/EC of 28 November 2006 on the common system of value added tax;</li><li>- 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 programme 2003-2007).</li></ul> |
| <b>Mandatory use of I.T.</b>  | 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;   |
| <b>DESCRIPTION</b><br>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.<br>VIES on-the-Web is one of the largest trans-European systems in operation with over 3,000,000 data exchanges per month between the Member States.<br>Since 2004, when the validation of the VAT identification number is positive, additional information from the following Member States has been provided:<br>- Belgium, Bulgaria, Estonia, Finland, Ireland, Latvia, Lithuania, Romania, Sweden, Slovakia and Slovenia: name and address of a taxable person;<br>- Cyprus, Hungary and the Czech Republic: name of a taxable person.<br>In November 2005, a VIES on Internet API (Application Programming Interface) has been added for e-Commerce companies willing to validate their client VAT identification numbers on-line when they are introduced in their IT system.. |  |
| <b>STATUS</b><br>- Normal production activities include: Help Desk support and incident handling; assistance to MS for corrective and evolutive maintenance.<br>- Recent evolutive maintenance include: <ul style="list-style-type: none"><li>- the finalisation of the migration to the CCN/CSI native technology (Phase V);</li><li>- Unicode migration</li><li>- TCP/IP migration</li></ul> - Analysis of versioning in VIES messages launched end 2004.   |  |
| <b>PLANNED ACTIVITIES</b>   |  |

**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).