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

INFORMATION SHEET ON I.T. PROJECTS
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PROJECT
Tax forms (part of the VIES 2 project)

SUMMARY
Since end 2001, electronic forms are exchanged for VAT purposes between Member States' administrations through mailboxes of the CCN Mail electronic messaging system.

LEGAL BASIS	
General	Legal basis: Council Regulation No1798/2003 of 7 October 2003 on administrative co-operation in the field of value added tax and repealing Regulation (EEC) No 218/92; Directive 76/308/EEC of 15 March 1976 on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures, Commission Directive 2002/94/EC of 9 December 2002 laying down detailed rules for implementing certain provisions of Council Directive 76/308/EEC on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures; Commission (EC) Regulation No 1925/2004 laying down detailed rules for implementing certain provisions of Council Regulation (EC) No 1798/2003 concerning administrative cooperation in the field of value-added tax.
Mandatory use of I.T.	Article 37 and 39 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; Article 7 of Regulation No 1925/2004 laying down detailed rules for implementing certain provisions of Council Regulation (EC) No 1798/2003 concerning administrative cooperation in the field of value-added tax; Article 2 of Commission Directive 2002/94/EC of 9 December 2002 laying down detailed rules for implementing certain provisions of Council Directive 76/308/EEC on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures;.

DESCRIPTION
Forms are exchanged through the CCN-Mail 2 secure electronic messaging system. It is a completely decentralised system. All messages and files are stored on the local CCN gateway.   In the field of VAT, there are 4 applications domains of the CCN-Mail electronic messaging system: CLO for VIES (SCAC 2004 form and SCAC Request of notification form), Recovery (Request for information form, Request for notification form and Request for recovery and/or precautionary measures), Tax-fraud (SCAC missing trader form) and Tax-auto (for the exchange of automatic and structured automatic data).

STATUS
Since end 2001, e-Forms have become a common feature in the exchange of information between MS administrations. The number of mailboxes of CCN-Mail dedicated to the exchange of forms has increased as well as the exchanges.

PLANNED ACTIVITIES
- Migration on CCN Mail 2 Phase 2 in Q2 of 2006 (connection of national LCMS server with national e-Mail server);   - Forms exchanged and subject to improvements: SCAC form 2004, Missing trader form, Request for notification form, Recovery forms;

- Format of current forms of exchange will be modernized from Word to XML format (notably to allow MS to load, edit, save the form data);
- Functionalities evaluated: immediate translation in all MS languages, direct exchange between MS, validation of data before sending the forms…

TECHNICAL INFORMATION
- There is usually one LCMS server by MS. All data is encrypted on the local LAN between the user and the CCN gateway. All data passing transmitted on the CCN network is encrypted. Secured webmail access to the mailboxes is possible;

- There are 9 application domains (mailboxes) in each MS that are used for the transmission of forms in the field of VAT: CLO for VIES, Recovery (6 mailboxes), Tax-fraud and Tax-auto.

- Format of the forms transmitted: mainly in Word or Excel formats. In the future, it is contemplated whether they could be transposed in XML or other formats.