



EUROPEAN COMMISSION

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

INFORMATION SHEET ON I.T. PROJECTS

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PROJECT VoeS (VAT on e-Services)	
SUMMARY Development and implementation of an appropriate electronic mechanism for charging, declaring, collecting and allocating VAT revenues in connection with e-Services supplies with taxation in the place of consumption.	
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;- Council Directive No 2006/138/EC of 19 December 2006 amending Directive No 2006/112/EC on the common system of value added tax as regards the period of application of the value added tax arrangements application to radio and television broadcasting services and certain electronically supplied services;- 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).
Mandatory use of I.T.	Articles 28-32 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 on e-Services (VoeS) aims at developing and implementing an electronic system for charging, declaring, collecting and allocating VAT revenues in connection with e-Services supplies from e-Services traders who have neither established their business nor have a fixed establishment within the territory of the Community to a consumer established in a Member State. At national level, Administrations have to collect data from e-Services traders by electronic means. Although these systems are under national responsibility, the Commission has defined quality standards, and integrity checking mechanisms, in order to ensure a minimum level of quality throughout the Community.	
STATUS <ul style="list-style-type: none">- Normal production activities include: Help Desk support, maintenance of specification and test tools, assistance to Member States for development and maintenance.- All MS successfully in production since end June 2004.- Migration to CCN-Mail 2 since June 2005.- The VoeS scheme has been extended until 31st December 2008.	
PLANNED ACTIVITIES Identification et definition of the business needs as regards the IT requirements depend on the legal basis to be discussed at the Council.	
TECHNICAL INFORMATION The CCN Mail System is used for the exchange of XML files between the Member States.	