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COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	14 July 2021
To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union

No. Cion doc.:	C(2021) 5160 final
Subject:	COMMISSION DELEGATED REGULATION (EU) .../... of 14.7.2021 supplementing Regulation (EU) 2019/2152 of the European Parliament and of the Council by further specifying the details for the statistical information to be provided by tax and customs authorities and amending its Annexes V and VI

Delegations will find attached document C(2021) 5160 final.

Encl.: C(2021) 5160 final



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COMMISSION DELEGATED REGULATION (EU) .../...

of 14.7.2021

supplementing Regulation (EU) 2019/2152 of the European Parliament and of the Council by further specifying the details for the statistical information to be provided by tax and customs authorities and amending its Annexes V and VI

(Text with EEA relevance)

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE DELEGATED ACT

Regulation (EU) 2019/2152 on European business statistics ('EBS Regulation') established a common legal framework for the development, production and dissemination of European business statistics.

Annexes V and VI to the EBS Regulation specify the information for statistical purposes related to exports and imports of goods that the tax and customs authorities in each Member State shall provide to the national statistical authorities (NSAs).

Article 5(2) and (3) of the EBS Regulation provide the Commission with the empowerment to adopt delegated acts to supplement and amend the legal provisions of the EBS regulation concerning the communication of information by tax and customs authorities.

2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

The Commission has consulted stakeholders as part of the preparation of this delegated act.

The Commission consulted national experts, notably the International Trade in Goods Statistics Steering Group in March 2021. It also consulted the 'National Statistical Institutes of the European Statistical System' expert group.

The Commission has kept both the European Parliament and the Council duly informed of the consultations.

3. LEGAL ELEMENTS OF THE DELEGATED ACT

The purpose of this delegated act is to supplement the EBS Regulation by further specifying the details for the statistical information related to exports and imports of goods that the tax and customs authorities in each Member State must provide to the competent NSAs.

Additionally, the delegated act amends Annexes V and VI to the EBS Regulation. It amends Annex V to ensure that tax authorities provide information on intra-Community distance sales of goods to NSAs. At the same time, it amends Annex VI to ensure that customs authorities provide information on applied customs simplifications and on the trade operators involved. It also ensures that, under centralised clearance, customs authorities provide data to their NSAs in the Member State where the goods are located.

The delegated act has no implications for the EU budget.

It concerns a matter relating to the European Economic Area (EEA) and its application should therefore extend to the EEA.

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supplementing Regulation (EU) 2019/2152 of the European Parliament and of the Council by further specifying the details for the statistical information to be provided by tax and customs authorities and amending its Annexes V and VI

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics, repealing 10 legal acts in the field of business statistics¹, and in particular Article 5(2) and (3) thereof,

Whereas:

- (1) Annexes V and VI to Regulation (EU) 2019/2152 specify the information for statistical purposes related to exports and imports of goods that the tax and customs authorities in each Member State shall provide to the competent national statistical authorities (NSAs).
- (2) The details for the statistical information related to exports and imports of goods to be provided by the tax and customs authorities in each Member State to the competent NSAs, included in Annexes V and VI to Regulation (EU) 2019/2152, should be further specified.
- (3) To ensure that the information provided by the tax authorities to NSAs for statistical purposes contains information on intra-Community distance sales of goods, it is necessary to amend Annex V to Regulation (EU) 2019/2152.
- (4) It is necessary to amend Annex VI to Regulation (EU) 2019/2152 to ensure that under centralised clearance pursuant to Article 179 of Regulation (EU) No 952/2013 of the European Parliament and of the Council², where more than one Member State is involved, the obligation on customs authorities to provide customs declarations data to their NSAs applies also in the Member State where the goods are located.
- (5) It is also necessary to amend Annex VI to Regulation (EU) 2019/2152 to ensure that NSAs can receive information from their customs authorities on applied customs simplifications and on the involved trade operators.
- (6) Annexes V and VI to Regulation (EU) 2019/2152 should therefore be amended accordingly,

¹ OJ L 327, 17.12.2019, p. 1.

² Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).

HAS ADOPTED THIS REGULATION:

Article 1

Subject matter

This Delegated Regulation further specifies the details for the statistical information related to exports and imports of goods to be provided by the tax and customs authorities in each Member State to the competent NSAs.

Article 2

Information from VAT returns

The information from value added tax (VAT) returns on taxable persons or non-taxable legal persons, as referred to in point (a) of Annex V to Regulation (EU) 2019/2152 shall include at least:

- (a) the full name of the taxable person or non-taxable legal person;
- (b) the full address, including post code;
- (c) the identification number allocated to that person in accordance with Article 214 of Council Directive 2006/112/EC³;
- (d) for each taxable person or non-taxable legal person:
 - (i) the taxable amount of intra-Union supplies and acquisitions of goods collected from VAT returns in accordance with Article 251(a) and (c) of Directive 2006/112/EC;
 - (ii) the tax period.

Article 3

Information from recapitulative statements

1. The information on intra-Union supplies collected from the recapitulative VAT statements, as referred to in point (b) of Annex V to Regulation (EU) 2019/2152, shall include at least:
 - (a) the tax period;
 - (b) the VAT identification number of each national supplier;
 - (c) the VAT identification number of the partner Member State acquirer;
 - (d) the taxable amount between each national supplier and partner Member State acquirer;
 - (e) the identification of subsequent supplies.

³ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (*OJL* 347, 11.12.2006, p. 1).

2. The information on intra-Union acquisitions communicated by all other Member States, as referred to in point (c) of Annex V to Regulation (EU) 2019/2152, shall include at least:
- (a) the tax period;
 - (b) the VAT identification number of each national acquirer;
 - (c) the total taxable amount by national acquirer aggregated by partner Member State.

Article 4

Information relating to customs declarations

The information referred to in point (c) of Annex VI to Regulation (EU) 2019/2152 shall include any information required by the NSA for the production of European statistics on international trade in goods and shall include at least the information set out in Annex I to this Regulation.

Article 5

Amendment to Regulation (EU) 2019/2152

Annexes V and VI to Regulation (EU) 2019/2152 are replaced by the text in Annex II to this Regulation.

Article 6

Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2022.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 14.7.2021

For the Commission
The President
Ursula VON DER LEYEN