

COMMISSION IMPLEMENTING REGULATION (EU) 2021/1218**of 26 July 2021****amending Implementing Regulation (EU) No 79/2012 as regards the storage of and automated access to the information on the VAT exempted importations under the ‘import scheme’**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax ⁽¹⁾, and in particular Article 17(2) thereof,

Whereas:

- (1) Article 17(1), point (e), of Regulation (EU) No 904/2010, as inserted by Council Regulation (EU) 2017/2454 ⁽²⁾, was introduced to allow information sharing between Member States as regards the import scheme provided for in Section 4 of Chapter 6 of Title XII of Council Directive 2006/112/EC ⁽³⁾ which is to apply from 1 July 2021.
- (2) Article 17(1), point (e), and Article 21(1) of Regulation (EU) No 904/2010 require Member States to store information on value added tax (“VAT”) exempted importations collected by them under Article 143(1), point (ca), of Directive 2006/112/EC and to grant other Member States automated access to that information, with a view to helping Member States identify discrepancies in VAT reporting and potential VAT frauds.
- (3) Information on such VAT exempted importations is collected by national customs authorities in accordance with Regulation (EU) No 952/2013 of the European Parliament and of the Council ⁽⁴⁾ and forwarded to the Commission using the electronic system referred to in Article 56(1) of Commission Implementing Regulation (EU) 2015/2447 ⁽⁵⁾. For the sake of efficiency, the storage of and automated access to information on VAT exempted importations required by Article 17(1), point (e), and Article 21(1) of Regulation (EU) No 904/2010 should take place using that same electronic system.
- (4) The technical details concerning the automated enquiry of the information referred to in Article 17(1), point (e), of Regulation (EU) No 904/2010 is laid down in Article 55 of Implementing Regulation (EU) 2015/2447. Article 55(3) of Implementing Regulation (EU) 2015/2447 allows that national tax authorities have access to data in an aggregated form in the electronic system referred to in Article 56(1) of Implementing Regulation (EU) 2015/2447.
- (5) Article 5a of Commission Implementing Regulation (EU) No 79/2012 ⁽⁶⁾ specifies the technical details of the storage of and automated access of the information on VAT exempted importations required by Article 17(1), point (f), of Regulation (EU) No 904/2010. Article 5a(1) of Implementing Regulation (EU) No 79/2012 should therefore be amended to specify the technical details of the automated enquiry of the information referred to in the second part of Article 17(1), point (e), of Regulation (EU) No 904/2010.
- (6) In order for this Regulation to apply from the same date as Regulation (EU) 2017/2454, which inserted Article 17(1), point (e), of Regulation (EU) No 904/2010, this Regulation should apply from 1 July 2021.

⁽¹⁾ OJ L 268, 12.10.2010, p. 1.

⁽²⁾ Council Regulation (EU) 2017/2454 of 5 December 2017 amending Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 348, 29.12.2017, p. 1).

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

⁽⁴⁾ 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).

⁽⁵⁾ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).

⁽⁶⁾ Commission Implementing Regulation (EU) No 79/2012 of 31 January 2012 laying down detailed rules for implementing certain provisions of Council Regulation (EU) No 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax (OJ L 29, 1.2.2012, p. 13).

- (7) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Administrative Cooperation,

HAS ADOPTED THIS REGULATION:

Article 1

Article 5a(1) of Implementing Regulation (EU) No 79/2012 is replaced by the following:

‘1. The storage of and automated access by competent authorities to the information referred to in Article 17(1), points (e) and (f), of Regulation (EU) No 904/2010 shall take place using the electronic system referred to in Article 56(1) of Commission Implementing Regulation (EU) 2015/2447 (*).

(* Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).’

Article 2

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 July 2021.

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

Done at Brussels, 26 July 2021.

For the Commission
The President
Ursula VON DER LEYEN