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I

(Legislative acts)

REGULATIONS

COUNCIL REGULATION (EU) 2020/283**of 18 February 2020****amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 113 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Parliament ⁽¹⁾,

Having regard to the opinion of the European Economic and Social Committee ⁽²⁾,

Acting in accordance with a special legislative procedure,

Whereas:

- (1) Council Regulation (EU) No 904/2010 ⁽³⁾ lays down rules, inter alia, on the storage and exchange through electronic means of specific information in the field of value added tax (VAT).
- (2) The growth of electronic commerce ('e-commerce') facilitates the cross-border sale of goods and services to final consumers in Member States. In that context, cross-border e-commerce refers to supplies upon which the VAT is due in a Member State, but the supplier is established in another Member State, in a third territory or in a third country. However, fraudulent businesses, established either in a Member State, in a third territory or in a third country, exploit e-commerce opportunities in order to gain unfair market advantages by evading their VAT obligations. Where the principle of taxation at destination applies, since consumers have no accounting obligations, the Member States of consumption need appropriate tools to detect and control such fraudulent businesses. It is important to combat cross-border VAT fraud caused by the fraudulent behaviour of some businesses in the area of cross-border e-commerce.
- (3) To date, cooperation between the tax authorities of the Member States (the 'tax authorities') to combat VAT fraud has been usually based on records held by the businesses which are directly involved in the taxable transaction. In cross-border business-to-consumer supplies, which are typical within the field of e-commerce, it is possible that such information is not directly available. Thus new tools are necessary to enable tax authorities to combat VAT fraud in an effective way.

⁽¹⁾ Opinion of 17 December 2019 (not yet published in the Official Journal).

⁽²⁾ OJ C 240, 16.7.2019, p. 29.

⁽³⁾ Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 268, 12.10.2010, p. 1).

- (4) For the vast majority of cross-border online purchases made by consumers in the Union, payments are executed through payment service providers. In order to provide payment services, a payment service provider holds specific information to identify the recipient, or payee, of the cross-border payment together with details of the date, the amount and the Member State of origin of the payment. Such information is necessary for tax authorities to carry out their basic tasks of detecting fraudulent businesses and determining VAT liabilities in relation to cross-border business-to-consumer' supplies. It is therefore necessary and proportionate that the VAT-relevant information, held by payment service providers, is made available to the Member States and that the Member States can store it in their national electronic systems and transmit it to a central electronic system of payment information in order to detect and combat cross-border VAT fraud, particularly as regards business-to-consumer' supplies.
- (5) Giving Member States the tools to collect, store and transmit the information provided by payment service providers and giving Eurofisc liaison officials access to that information when it is connected to an investigation into suspected VAT fraud or in order to detect VAT fraud is a necessary and proportionate measure to combat effectively VAT fraud. Those tools are essential as tax authorities need that information for VAT control purposes, to protect public revenues as well as legitimate businesses in the Member States which in turn protect employment and the citizens of the Union.
- (6) It is important that the processing by the Member States, of information relating to payments, is proportionate to the objective of combating VAT fraud. Therefore, information on consumers or payers and on payments not likely to be connected to economic activities should not be collected, stored or transmitted by the Member States.
- (7) In order to achieve the objective of combating VAT fraud more effectively, a central electronic system of payment information ('CESOP'), to which Member States transmit the payment information they collect and can store at national level, should be established. CESOP should store, aggregate and analyse, in relation to individual payees, all VAT relevant information regarding payments transmitted by Member States. CESOP should allow for a full overview of payments received by payees from payers located in the Member States and make available to the Eurofisc liaison officials the result of specific analyses of information. CESOP should be able to recognise multiple records of the same payment, for example the same payment could be reported both from the bank and the card issuer of a given payer, to clean the information received from the Member States, for example by removing duplicates and correcting errors in data, and should allow Eurofisc liaison officials to cross-check payment information with the VAT information they hold, to make enquiries for the purpose of an investigation into suspected VAT fraud or in order to detect VAT fraud and to add supplementary information.
- (8) Taxation is an important objective of general public interest of the Union and of the Member States and this has been recognised in relation to the restrictions that can be imposed on the obligations and rights provided for in Regulation (EU) 2016/679 of the European Parliament and of the Council ⁽⁴⁾ and in Regulation (EU) 2018/1725 of the European Parliament and of the Council ⁽⁵⁾. Limitations in relation to data protection rights are necessary due to the nature and volume of the information which originates from payment service providers and are to be based on the specific conditions laid down in Council Directive (EU) 2020/284 ⁽⁶⁾. Since payment information is particularly sensitive, clarity is needed at all stages of data handling on who is the controller or the processor in accordance with Regulations (EU) 2016/679 and (EU) No 2018/1725.
- (9) Therefore, it is necessary to apply restrictions to the data subject rights in accordance with Regulation (EU) No 904/2010. In fact, the full application of the rights and obligations of the data subjects would seriously undermine the objective of effectively combating VAT fraud and would allow the data subjects to obstruct ongoing analysis and investigations due to the massive volume of information sent by the payment service providers and the possible proliferation of requests from data subjects to the Member States, the Commission or both. This would diminish the capacity of tax authorities to pursue the objective of this Regulation by jeopardizing enquiries,

⁽⁴⁾ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

⁽⁵⁾ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

⁽⁶⁾ Council Directive (EU) 2020/284 of 18 February 2020 amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers (see page 7 of this Official Journal).

analysis, investigations and procedures carried out in accordance with this Regulation. Therefore, restrictions to the data subject rights should apply when processing information in accordance with this Regulation. The objective of combating VAT fraud cannot be achieved by other less restrictive means of equal effectiveness.

- (10) Only the Eurofisc liaison officials should access the payment information stored in CESOP and only with the objective of combating VAT fraud. That information could be used, in addition to the assessment of VAT, also for the assessment of other levies, duties and taxes as established by Regulation (EU) No 904/2010. That information should not be used for other purposes, such as commercial purposes.
- (11) When processing the payment information in accordance with this Regulation, each Member State should respect the limits of what is proportionate and necessary for the purpose of investigations into suspected VAT fraud or in order to detect VAT fraud.
- (12) It is important, in order to safeguard the rights and obligations under Regulation (EU) 2016/679, that information in relation to payments is not used for automated individual decision-making and should therefore always be verified by reference to other tax information available to the tax authorities.
- (13) In order to assist Member States in combating tax fraud and detecting fraudsters, it is necessary and proportionate that payment service providers keep records of the information regarding payees and payments in relation to the payment services they provide for three calendar years. That period provides sufficient time for Member States to carry out controls effectively and to investigate suspected VAT fraud or to detect VAT fraud, and it is also proportionate considering the massive volume of the payment information and its sensitivity in terms of protection of personal data.
- (14) Whereas Eurofisc liaison officials should be able to access the payment information stored in CESOP with the objective of combating VAT fraud, duly accredited persons of the Commission should be able to access that information only for the purpose of developing and maintaining CESOP. All persons accessing that information are bound by the confidentiality rules laid down in Regulation (EU) No 904/2010.
- (15) As the implementation of the CESOP will require new technological developments, it is necessary to defer the application of this Regulation to allow Member States and the Commission to develop those technologies.
- (16) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission in respect of the technical measures for establishing and maintaining CESOP, the tasks of the Commission for technically managing CESOP, the technical details guaranteeing the connection and overall operability between the national electronic systems and CESOP, the electronic standard forms for collecting information from the payment service providers, the technical and other details concerning the access to information by the Eurofisc liaison officials, the practical arrangements for identifying the Eurofisc liaison officials who have access to CESOP, the procedures allowing the adoption of the appropriate technical and organisational security measures for the development and operation of the CESOP, the roles and responsibilities of the Member States and the Commission when acting as controller and processor under Regulations (EU) 2016/679 and (EU) No 2018/1725 and in respect of the procedural arrangements in relation to Eurofisc. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council ⁽⁷⁾.
- (17) VAT fraud is a common problem for all Member States. Member States alone do not have the information necessary to ensure that the VAT rules regarding cross-border e-commerce are correctly applied or to combat VAT fraud in cross-border e-commerce. Since the objective of this Regulation, namely to combat VAT fraud, cannot be sufficiently achieved by the Member States in the cases of cross-border e-commerce but can rather, by reason of the scale or effects of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective.

⁽⁷⁾ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).

- (18) This Regulation respects the fundamental rights and observes the principles recognised by the Charter of Fundamental Rights of the European Union, in particular the right of protection of personal data. In that regard, this Regulation strictly limits the amount of personal data that is to be made available to the Member States. The processing of payment information pursuant to this Regulation should only occur for the purpose of combating VAT fraud.
- (19) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on 14 March 2019 ⁽⁸⁾.
- (20) Regulation (EU) No 904/2010 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EU) No 904/2010 is amended as follows:

(1) in Article 2, the following points are added:

- (s) “payment service provider” means any of the categories of payment service providers listed in points (a) to (d) of Article 1(1) of Directive (EU) 2015/2366 of the European Parliament and of the Council (*) or a natural or legal person benefiting from an exemption in accordance with Article 32 of that Directive;
- (t) “payment” means, subject to the exclusions provided for in Article 3 of Directive (EU) 2015/2366, a “payment transaction” as defined in point (5) of Article 4 of that Directive or a “money remittance” as defined in point (22) of Article 4 of that Directive;
- (u) “payer” means “payer” as defined in point (8) of Article 4 of Directive (EU) 2015/2366;
- (v) “payee” means “payee” as defined in point (9) of Article 4 of Directive (EU) 2015/2366.

(*) Directive (EU) 2015/2366 of the European Parliament and of the Council of 25 November 2015 on payment services in the internal market, amending Directives 2002/65/EC, 2009/110/EC and 2013/36/EU and Regulation (EU) No 1093/2010, and repealing Directive 2007/64/EC (OJ L 337, 23.12.2015, p. 35).;

(2) Chapter V is amended as follows:

(a) the title of Chapter V is replaced by the following:

‘COLLECTION, STORAGE AND EXCHANGE OF SPECIFIC INFORMATION’;

(b) the following heading is inserted before Article 17:

‘SECTION 1

Automated access to specific information stored in national electronic systems’;

(c) the following Section is inserted after Article 24:

‘SECTION 2

The central electronic system of payment information

Article 24a

The Commission shall develop, maintain, host and technically manage a central electronic system of payment information (“CESOP”) for the purpose of investigations into suspected VAT fraud or in order to detect VAT fraud.

Article 24b

1. Each Member State shall collect the information on the payees and the payments referred to in Article 243b of Directive 2006/112/EC.

⁽⁸⁾ OJ C 140, 16.4.2019, p. 4.

Each Member State shall collect the information referred to in the first subparagraph from payment service providers:

- (a) no later than by the end of the month following the calendar quarter to which the information relates;
- (b) by means of an electronic standard form.

2. Each Member State may store the information collected in accordance with paragraph 1 in a national electronic system.

3. The central liaison office, or the liaison departments or competent officials designated by the competent authority of each Member State, shall transmit to CESOP the information collected in accordance with paragraph 1 no later than the tenth day of the second month following the calendar quarter to which the information relates.

Article 24c

1. The CESOP shall have the following capabilities with regard to information transmitted in accordance with Article 24b(3):

- (a) to store the information;
- (b) to aggregate the information in respect of each individual payee;
- (c) to analyse the information stored, together with the relevant targeted information communicated or collected pursuant to this Regulation;
- (d) to make the information referred to in points (a), (b) and (c) of this paragraph accessible to Eurofisc liaison officials, as referred to in Article 36(1).

2. CESOP shall retain the information referred to in paragraph 1 for a maximum period of five years from the end of the year in which the information was transmitted to it.

Article 24d

The access to CESOP shall only be granted to Eurofisc liaison officials, as referred to in Article 36(1), who hold a personal user identification for CESOP and where that access is in connection with an investigation into suspected VAT fraud or is to detect VAT fraud.

Article 24e

The Commission shall adopt by means of implementing acts the following:

- (a) the technical measures for establishing and maintaining CESOP;
- (b) the tasks of the Commission for technically managing CESOP;
- (c) the technical details of the infrastructure and tools required to guarantee the connection and overall operability between the national electronic systems referred to in Article 24b and CESOP;
- (d) the electronic standard forms referred to in point (b) of the second subparagraph of Article 24b(1);
- (e) the technical and other details concerning the access to the information referred to in point (d) of Article 24c(1);
- (f) the practical arrangements to identify the Eurofisc liaison officials, as referred to in Article 36(1), who will have access to CESOP in accordance with Article 24d;
- (g) the procedures to be used by the Commission at all times which ensure that the appropriate technical and organisational security measures for the development and operation of CESOP are applied;
- (h) the roles and responsibilities of the Member States and the Commission as regards the functions of controller and processor under Regulation (EU) 2016/679 of the European Parliament and of the Council (*) and Regulation (EU) 2018/1725 of the European Parliament and of the Council (**).

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).

Article 24f

1. The costs of establishing, operating and maintaining CESOP shall be borne by the general budget of the Union. These costs shall include those of the secure connection between CESOP and the national electronic systems referred to in Article 24b(2), and those of the services necessary to carry out the capabilities which are listed in Article 24c(1).

2. Each Member State shall bear the costs of and shall be responsible for all necessary developments to its national electronic system referred to in Article 24b(2).;

(*) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

(**) Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

(3) Article 37 is replaced by the following:

'Article 37

1. The Eurofisc chairperson shall submit an annual report on the activities of all of the working fields to the Committee referred to in Article 58(1). The annual report shall at least contain:

- (a) the total number of accesses to CESOP;
- (b) the operational results based on the information accessed and processed pursuant to Article 24d, as identified by Eurofisc liaison officials;
- (c) a quality assessment of the data processed in CESOP.

2. The Commission shall adopt by means of implementing acts the procedural arrangements in relation to Eurofisc. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).;

(4) in Article 55, the following paragraph is inserted:

'1a. The information referred to in Section 2 of Chapter V shall only be used for the purposes referred to in paragraph 1 and where it has been verified by reference to other tax information available to the competent authorities of the Member States.'.

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 January 2024.

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

Done at Brussels, 18 February 2020.

For the Council
The President
Z. MARIĆ

DIRECTIVES

COUNCIL DIRECTIVE (EU) 2020/284

of 18 February 2020

amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 113 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Parliament ⁽¹⁾,

Having regard to the opinion of the European Economic and Social Committee ⁽²⁾,

Acting in accordance with a special legislative procedure,

Whereas:

- (1) Council Directive 2006/112/EC ⁽³⁾ lays down the general value added tax (VAT) accounting obligations for taxable persons.
- (2) The growth of electronic commerce ('e-commerce') facilitates the cross-border sale of goods and services to final consumers in the Member States. In that context, cross-border e-commerce refers to supplies upon which the VAT is due in a Member State, but the supplier is established in another Member State, in a third territory or in a third country. However, fraudulent businesses exploit e-commerce opportunities in order to gain unfair market advantages by evading their VAT obligations. Where the principle of taxation at destination applies, since consumers have no accounting obligations, the Member States of consumption need appropriate tools to detect and control such fraudulent businesses. It is important to combat cross-border VAT fraud caused by the fraudulent behaviour of some businesses in the area of cross-border e-commerce.
- (3) For the vast majority of online purchases made by consumers in the Union, payments are executed through payment service providers. In order to provide payment services, a payment service provider holds specific information to identify the recipient, or payee, of the payment together with details of the date, the amount and the Member State of origin of the payment as well as of whether the payment was initiated at the physical premises of the merchant. That specific information is particularly important in the context of a cross-border payment where the payer is located in one Member State and the payee is located in another Member State, in a third territory or in a third country. Such information is necessary for the tax authorities of the Member States (the 'tax authorities') to carry out their basic tasks of detecting fraudulent businesses and controlling VAT liabilities. It is therefore necessary that payment service providers make that information available to the tax authorities to help them detect and combat cross-border VAT fraud.
- (4) To combat VAT fraud, it is important to require payment service providers to keep sufficiently detailed records and to report certain cross-border payments determined as such by reason of the location of the payer and the location of the payee. It is therefore necessary to define the concepts of location of the payer and location of the payee and also the means to identify those locations. The location of the payer and of the payee should only trigger the record keeping and reporting obligations for the payment service providers which are established in the Union and those obligations should be without prejudice to the rules laid down in Directive 2006/112/EC and in Council Implementing Regulation (EU) No 282/2011 ⁽⁴⁾ as regards the place of a taxable transaction.

⁽¹⁾ Opinion of 17 December 2019 (not yet published in the Official Journal).

⁽²⁾ OJ C 240, 16.7.2019, p. 33.

⁽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⁾ Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 77, 23.3.2011, p. 1).

- (5) On the basis of information they already hold, payment service providers are able to identify the location of the payee and the payer in relation to the payment services they provide, using an identifier of the payer's or the payee's payment account or any other identifier which unambiguously identifies, and gives the location of, the payer or the payee. When such identifiers are not available, the location of the payer or the payee should be determined by means of a business identifier code of the payment service provider acting on behalf of the payer or the payee, in cases where the funds are transferred to a payee without any payment account being created in the name of a payer, where the funds are not credited to any payment account of the payee or where there is no other identifier of the payer or the payee.
- (6) In accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council ⁽⁵⁾, it is important that the obligation of a payment service provider to retain and provide information in relation to a cross-border payment be proportionate and limited to that which is necessary for Member States to combat VAT fraud. Furthermore, the only information relating to the payer that should be retained is the location of the payer. With regard to information relating to the payee and the payment itself, payment service providers should only be required to retain and report to the tax authorities information which is necessary for those authorities to detect possible fraudsters and to carry out tax controls. Payment service providers should therefore be required to keep records only on those cross-border payments which are likely to indicate economic activities. The introduction of a ceiling based on the number of payments received by a payee over the course of a calendar quarter would give an indication whether those payments were received as part of an economic activity, thereby excluding payments for non-commercial reasons. Where such a ceiling is reached, the record keeping and reporting obligations of the payment service provider would be triggered.
- (7) It is possible for several payment service providers to be involved in a single payment by a payer to a payee. That single payment can give rise to several transfers of funds between different payment service providers. It is necessary that all payment service providers involved in a given payment, unless a specific exclusion is applicable, have record keeping and reporting obligations. Those records and reports should contain information on the payment from the initial payer to the final payee and not on the intermediate transfers of funds between the payment service providers.
- (8) Record keeping and reporting obligations should apply not only where a payment service provider transfers funds or issues payment instruments for the payer, but also in cases where a payment service provider receives funds or acquires payment transactions on behalf of the payee.
- (9) The obligations laid down in this Directive should not apply to payment service providers which fall outside the scope of Directive (EU) 2015/2366 of the European Parliament and of the Council ⁽⁶⁾. Therefore, where the payment service providers of the payee are not located in a Member State, it is the payment service providers of the payer that should be subject to the record keeping and reporting obligations of the cross-border payment. Conversely, in order for the record keeping and reporting obligations to be proportionate, where the payment service providers of both the payee and the payer are located in a Member State, only the payment service providers of the payee should keep records. For the purposes of the record keeping and reporting obligations, a payment service provider should be considered to be located in a Member State when its business identifier code (BIC) or unique business identifier refers to that Member State.
- (10) Due to the significant volume of information and its sensitivity in terms of the protection of personal data, it is necessary and proportionate that payment service providers keep records in relation to cross-border payments for a period of three calendar years in order to assist Member States in combating VAT fraud and detecting fraudsters. That period provides sufficient time for Member States to carry out controls effectively and to investigate suspected VAT fraud or to detect VAT fraud.
- (11) The information to be retained by the payment service providers is to be collected by and exchanged between the Member States in accordance with Council Regulation (EU) No 904/2010 ⁽⁷⁾ which lays down the rules for administrative cooperation and exchange of information in order to combat VAT fraud.

⁽⁵⁾ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

⁽⁶⁾ Directive (EU) 2015/2366 of the European Parliament and of the Council of 25 November 2015 on payment services in the internal market, amending Directives 2002/65/EC, 2009/110/EC and 2013/36/EU and Regulation (EU) No 1093/2010, and repealing Directive 2007/64/EC (OJ L 337, 23.12.2015, p. 35).

⁽⁷⁾ Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 268, 12.10.2010, p. 1).

- (12) VAT fraud is a common problem for all Member States, but individual Member States do not have the information necessary to ensure that VAT rules regarding cross-border e-commerce are correctly applied or to combat VAT fraud in cross-border e-commerce. Since the objective of this Directive, namely to combat VAT fraud, cannot be sufficiently achieved by the Member States individually if there is a cross-border element, and due to the need to obtain information from other Member States, but can rather, by reason of the scale or effects of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Directive does not go beyond what is necessary in order to achieve that objective.
- (13) This Directive respects the fundamental rights and observes the principles recognised by the Charter of Fundamental Rights of the European Union, in particular the right of protection of personal data. The payment information retained and provided in accordance with this Directive is to be processed only by the anti-fraud experts of tax authorities within the limits of what is proportionate and necessary to achieve the objective of this Directive, namely to combat VAT fraud. This Directive also respects the rules laid down in Regulation (EU) 2016/679 and in Regulation (EU) 2018/1725 of the European Parliament and of the Council ⁽⁸⁾.
- (14) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on 14 March 2019 ⁽⁹⁾.
- (15) Directive 2006/112/EC should therefore be amended accordingly,

HAS ADOPTED THIS DIRECTIVE:

Article 1

In Chapter 4 of Title XI of Directive 2006/112/EC, the following Section is inserted:

‘Section 2a

General obligations of payment service providers

Article 243a

For the purposes of this Section, the following definitions apply:

- (1) “payment service provider” means any of the categories of payment service providers listed in points (a) to (d) of Article 1(1) of Directive (EU) 2015/2366 of the European Parliament and of the Council ^(*) or a natural or legal person benefiting from an exemption in accordance with Article 32 of that Directive;
- (2) “payment service” means any of the business activities set out in points (3) to (6) of Annex I to Directive (EU) 2015/2366;
- (3) “payment” means, subject to the exclusions provided for in Article 3 of Directive (EU) 2015/2366, a “payment transaction” as defined in point (5) of Article 4 of that Directive or a “money remittance” as defined in point (22) of Article 4 of that Directive;
- (4) “payer” means “payer” as defined in point (8) of Article 4 of Directive (EU) 2015/2366;
- (5) “payee” means “payee” as defined in point (9) of Article 4 of Directive (EU) 2015/2366;
- (6) “home Member State” means “home Member State” as defined in point (1) of Article 4 of Directive (EU) 2015/2366;
- (7) “host Member State” means “host Member State” as defined in point (2) of Article 4 of Directive (EU) 2015/2366;

⁽⁸⁾ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

⁽⁹⁾ OJ C 140, 16.4.2019, p. 4.

- (8) “payment account” means “payment account” as defined in point (12) of Article 4 of Directive (EU) 2015/2366;
- (9) “IBAN” means “IBAN” as defined in point (15) of Article 2 of Regulation (EU) No 260/2012 of the European Parliament and of the Council (**);
- (10) “BIC” means “BIC” as defined in point (16) of Article 2 of Regulation (EU) No 260/2012.

Article 243b

1. Member States shall require payment service providers to keep sufficiently detailed records of payees and of payments in relation to the payment services they provide for each calendar quarter to enable the competent authorities of the Member States to carry out controls of the supplies of goods and services which, in accordance with the provisions of Title V, are deemed to take place in a Member State, in order to achieve the objective of combating VAT fraud.

The requirement referred to in the first subparagraph shall apply only to payment services provided as regards cross-border payments. A payment shall be considered a cross-border payment when the payer is located in a Member State and the payee is located in another Member State, in a third territory or in a third country.

2. The requirement to which payment service providers are subject under paragraph 1 shall apply where, in the course of a calendar quarter, a payment service provider provides payment services corresponding to more than 25 cross-border payments to the same payee.

The number of cross-border payments referred to in the first subparagraph of this paragraph shall be calculated by reference to the payment services provided by the payment service provider per Member State and per identifier as referred to in Article 243c(2). Where the payment service provider has information that the payee has several identifiers the calculation shall be made per payee.

3. The requirement laid down in paragraph 1 shall not apply to payment services provided by the payment service providers of the payer as regards any payment where at least one of the payment service providers of the payee is located in a Member State, as shown by that payment service provider's BIC or any other business identifier code that unambiguously identifies the payment service provider and its location. The payment service providers of the payer shall nevertheless include those payment services in the calculation referred to in paragraph 2.

4. Where the requirement for payment service providers laid down in paragraph 1 applies, the records shall:

- (a) be kept by the payment service provider in electronic format for a period of three calendar years from the end of the calendar year of the date of the payment;
- (b) be made available in accordance with Article 24b of Regulation (EU) No 904/2010 to the home Member State of the payment service provider, or to the host Member States when the payment service provider provides payment services in Member States other than the home Member State.

Article 243c

1. For the application of the second subparagraph of Article 243b(1) and without prejudice to the provisions of Title V, the location of the payer shall be considered to be in the Member State corresponding to:

- (a) the IBAN of the payer's payment account or any other identifier which unambiguously identifies, and gives the location of, the payer, or in the absence of such identifiers,
- (b) the BIC or any other business identifier code that unambiguously identifies, and gives the location of, the payment service provider acting on behalf of the payer.

2. For the application of the second subparagraph of Article 243b(1), the location of the payee shall be considered to be in the Member State, third territory or third country corresponding to:

- (a) the IBAN of the payee's payment account or any other identifier which unambiguously identifies, and gives the location of, the payee, or in the absence of such identifiers,
- (b) the BIC or any other business identifier code that unambiguously identifies, and gives the location of, the payment service provider acting on behalf of the payee.

Article 243d

1. The records to be kept by the payment service providers, pursuant to Article 243b, shall contain the following information:

- (a) the BIC or any other business identifier code that unambiguously identifies the payment service provider;
- (b) the name or business name of the payee, as it appears in the records of the payment services provider;
- (c) if available, any VAT identification number or other national tax number of the payee;
- (d) the IBAN or, if the IBAN is not available, any other identifier which unambiguously identifies, and gives the location of, the payee;
- (e) the BIC or any other business identifier code that unambiguously identifies, and gives the location of, the payment service provider acting on behalf of the payee where the payee receives funds without having any payment account;
- (f) if available, the address of the payee as it appears in the records of the payment services provider;
- (g) the details of any cross-border payment as referred to in Article 243b(1);
- (h) the details of any payment refunds identified as relating to the cross-border payments referred to in point (g).

2. The information referred to in points (g) and (h) of paragraph 1 shall contain the following details:

- (a) the date and time of the payment or of the payment refund;
- (b) the amount and the currency of the payment or of the payment refund;
- (c) the Member State of origin of the payment received by or on behalf of the payee, the Member State of destination of the refund, as appropriate, and the information used to determine the origin or the destination of the payment or of the payment refund in accordance with Article 243c;
- (d) any reference which unambiguously identifies the payment;
- (e) where applicable, information that the payment is initiated at the physical premises of the merchant..

(*) Directive (EU) 2015/2366 of the European Parliament and of the Council of 25 November 2015 on payment services in the internal market, amending Directives 2002/65/EC, 2009/110/EC and 2013/36/EU and Regulation (EU) No 1093/2010, and repealing Directive 2007/64/EC (OJ L 337, 23.12.2015, p. 35).

(**) Regulation (EU) No 260/2012 of the European Parliament and of the Council of 14 March 2012 establishing technical and business requirements for credit transfers and direct debits in euro and amending Regulation (EC) No 924/2009 (OJ L 94, 30.3.2012, p. 22).'

Article 2

1. Member States shall adopt and publish, by 31 December 2023 at the latest, the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate the text of those provisions to the Commission.

They shall apply those provisions from 1 January 2024.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

Article 3

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

Article 4

This Directive is addressed to the Member States.

Done at Brussels, 18 February 2020.

For the Council
The President
Z. MARIĆ

COUNCIL DIRECTIVE (EU) 2020/285**of 18 February 2020****amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises and Regulation (EU) No 904/2010 as regards the administrative cooperation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 113 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinions of the European Parliament ⁽¹⁾,

Having regard to the opinion of the European Economic and Social Committee ⁽²⁾,

Acting in accordance with a special legislative procedure,

Whereas:

- (1) Council Directive 2006/112/EC ⁽³⁾ allows Member States to continue to apply their special schemes to small enterprises in accordance with common provisions and with a view to closer harmonisation. However, those provisions are outdated and do not reduce the compliance burden of small enterprises, as they were designed for a common system of value added tax (VAT) based on taxation in the Member State of origin.
- (2) In its action plan on VAT, the Commission announced a comprehensive simplification package for small enterprises which aims to reduce their administrative burden and helps create a fiscal environment to facilitate their growth and the development of cross-border trade. The simplification package entails a review of the special scheme for small enterprises as outlined in the Communication on the follow-up to the action plan on VAT. The review of the special scheme for small enterprises therefore constitutes an important element of the reform package set out in the action plan on VAT.
- (3) In order to address the issue of the disproportionate compliance burden faced by exempt small enterprises, certain simplification measures should also be available to them.
- (4) The special scheme for small enterprises currently only allows for an exemption to be granted to enterprises established in the Member State in which the VAT is due. This has a negative impact on competition in the internal market for enterprises not established in that Member State. To address this and to avoid further distortions, small enterprises established in Member States other than that in which the VAT is due should also be allowed to benefit from the exemption.
- (5) Where a taxable person is subject to the regular VAT regime in its Member State of establishment, but avails itself of the VAT exemption for small enterprises in another Member State, the input tax deduction should reflect a connection to taxed supplies of the taxable person. Therefore, where such taxable persons procure inputs in their Member State of establishment which are connected to exempt supplies in other Member States, no input VAT deduction should be possible.

⁽¹⁾ Opinion of 11 September 2018 and opinion of 15 January 2020 (not yet published in the Official Journal).

⁽²⁾ OJ C 283, 10.8.2018, p. 35.

⁽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).

- (6) Small enterprises may only benefit from the exemption where their annual turnover is below the threshold applied by the Member State in which the VAT is due. In setting their threshold, Member States should abide by the rules on thresholds laid down by Directive 2006/112/EC. Those rules, most of which were put in place in 1977, are no longer suitable.
- (7) For the purposes of simplification, a number of Member States have been authorised to apply a threshold higher than that authorised under Directive 2006/112/EC on a temporary basis. As it is not appropriate to continue modifying general rules using measures granted by way of derogation, the rules on thresholds should be updated.
- (8) Member States should be able to set their national threshold for the exemption at the level that best suits their economic and political conditions, subject to the upper threshold provided for under this Directive. In this regard, it should be clarified that where Member States apply varying thresholds for different business sectors, this would need to be based on objective criteria. Where a taxable person is eligible to benefit from more than one sectoral threshold, Member States should ensure that the taxable person can only use one of those thresholds. They should also ensure that their thresholds do not differentiate between established and non-established taxable persons.
- (9) The annual turnover threshold, which is the basis for the exemption put in place by the special scheme laid down in this Directive, consists only of the combined value of the supplies of goods and services made by a small enterprise in the Member State where the exemption is granted. Distortions of competition could arise where an enterprise, not established in that Member State, could benefit from such an exemption regardless of the turnover it generates in other Member States. In order to mitigate such distortions of competition and as a tax revenue safeguard, only those enterprises whose Union annual turnover is below a certain threshold should be eligible for exemption in a Member State where they are not established. Enterprises whose turnover in the Member State in which they are established is below the national threshold should be able to continue to make exempt supplies in that Member State irrespective of the turnover they generate in other Member States, even if their overall turnover exceeds the Union threshold.
- (10) In order to allow an effective control of the application of the exemption and to ensure that Member States have access to the necessary information, taxable persons who want to avail themselves of the exemption in a Member State in which they are not established should be required to give prior notification to the Member State in which they are established. For the reasons of simplification and reduction of compliance costs, such taxable persons should be identified by an individual number in the Member State of establishment only. It is possible, but not necessary, for that number to be the individual VAT identification number.
- (11) In order to ensure the proper functioning and monitoring of the exemption as well as the timely transmission of information, the reporting obligations of taxable persons who avail themselves of the exemption in a Member State in which they are not established, should be clearly set out. This should enable compliant taxable persons to be released from such obligations and from the registration obligation in Member States other than the Member State of establishment. However, Member States should be able to require that, where such non-established taxable persons do not comply with the reporting obligations set out specifically for them, they must meet the general VAT registration and reporting obligations as set out in national VAT laws.
- (12) In order to avoid inconsistencies in the calculation of the Member State annual turnover serving as a reference for the application of the exemption, and of the Union annual turnover, the elements of the turnover to be taken into account should be specified.
- (13) In order to prevent circumvention of the rules regarding the exemption for small enterprises and to preserve the purpose of that exemption, a taxable person, whether or not established in the Member State granting the exemption, should not be able to benefit from the exemption where the national threshold laid down therein was exceeded in the preceding calendar year. For the same reasons, a taxable person not established in the Member State granting the exemption should not be able to benefit from the exemption where the Union annual turnover threshold was exceeded in the preceding calendar year.

- (14) In order to ensure a gradual transition of small enterprises from the exemption to taxation, taxable persons should be allowed to continue to benefit from the exemption for small enterprises for a limited period of time where their turnover does not exceed the national exemption threshold by more than a set percentage of that threshold. As the level of thresholds applied can differ from Member State to Member State, Member States should be able to choose to apply one of the two proposed percentages as long as the application of the percentage does not result in exempt taxable person's turnover exceeding a certain fixed amount. Where, during a calendar year, the Union annual turnover threshold is exceeded, it is necessary, in view of the threshold's function as a revenue safeguard, for the exemption to cease to apply as of that time.
- (15) Where an exemption applies, small enterprises availing themselves of the exemption in the Member State of establishment should, at a minimum, have access to a VAT registration procedure within a given time frame. It should be possible for Member States to extend that time frame in specific cases where in-depth checks are required to prevent tax evasion or avoidance.
- (16) Small enterprises availing themselves of the exemption in the Member State of establishment should, at a minimum, have access to simplified reporting obligations.
- (17) In addition to granting an exemption from VAT, the special schemes also allow for graduated tax relief. Graduated tax relief is a source of complexity and contributes little to reducing the compliance burden of small enterprises. This measure should therefore be removed.
- (18) Member States should be able to give taxable persons the right to choose between the general VAT regime and the special scheme for small enterprises. If the taxable person exercises that right, it is appropriate to leave it for Member States to lay down the detailed rules and conditions for exercising that choice.
- (19) This Directive should not entail new registration or reporting obligations for small enterprises that avail themselves of the exemption only in the Member State of establishment.
- (20) Since the objective of this Directive, namely to reduce the compliance burden of small enterprises, cannot be sufficiently achieved by the Member States, but can rather be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on the European Union. In accordance with the principle of proportionality as set out in that Article, this Directive does not go beyond what is necessary in order to achieve that objective.
- (21) In accordance with the Joint Political Declaration of 28 September 2011 of Member States and the Commission on explanatory documents ⁽⁴⁾, Member States have undertaken to accompany, in justified cases, the notification of their transposition measures with one or more documents explaining the relationship between the components of a directive and the corresponding parts of national transposition instruments. With regard to this Directive, the legislator considers the transmission of such documents to be justified.
- (22) In order to ensure that the simplification measures set out in Directive 2006/112/EC as regards the special scheme for small enterprises can be monitored properly, it is necessary to amend Council Regulation (EU) No 904/2010 ⁽⁵⁾ so that the relevant competent authorities of the Member States have automated access to the data collected from taxable persons benefiting from the VAT exemption for small enterprises.
- (23) In order to provide small enterprises an easy access to the provisions concerning the special scheme for small enterprises in each Member State, those provisions should be published on the website of the Commission.
- (24) The Committee of the Regions delivered an opinion on 10 October 2018 ⁽⁶⁾.
- (25) Directive 2006/112/EC and Regulation (EU) No 904/2010 should therefore be amended accordingly,

⁽⁴⁾ OJ C 369, 17.12.2011, p. 14.

⁽⁵⁾ Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 268, 12.10.2010, p. 1).

⁽⁶⁾ OJ C 461, 21.12.2018, p. 43.

HAS ADOPTED THIS DIRECTIVE:

Article 1

Amendments to Directive 2006/112/EC

Directive 2006/112/EC is amended as follows:

- (1) in point (b) of Article 2(1), point (i) is replaced by the following:
‘(i) a taxable person acting as such, or a non-taxable legal person, where the vendor is a taxable person acting as such who is not eligible for the exemption for small enterprises provided for in Article 284 and who is not covered by Article 33 or 36;’
- (2) Article 139 is amended as follows:
 - (a) the first subparagraph of paragraph 1 is replaced by the following:
‘The exemption provided for in Article 138(1) shall not apply to the supply of goods carried out by taxable persons who, within the Member State in which the supply is carried out, are covered by the exemption for small enterprises provided for in Article 284.’;
 - (b) paragraph 2 is replaced by the following:
‘2. The exemption provided for in point (b) of Article 138(2) shall not apply to the supply of products subject to excise duty by taxable persons who, within the Member State in which the supply is carried out, are covered by the exemption for small enterprises provided for in Article 284.’;
- (3) Article 167a is amended as follows:
 - (a) the second paragraph is replaced by the following:
‘Member States which apply the optional scheme referred to in the first paragraph shall set a threshold for taxable persons using that scheme within their territory, based on the annual turnover of the taxable person calculated in accordance with Article 288. That threshold may not be higher than EUR 2 000 000 or the equivalent in national currency.’;
 - (b) the third paragraph is deleted;
- (4) in Article 169, point (a) is replaced by the following:
‘(a) transactions other than those exempt under Article 284 relating to the activities referred to in the second subparagraph of Article 9(1), carried out outside the Member State in which that tax is due or paid, in respect of which VAT would be deductible if they had been carried out within that Member State;’
- (5) in Article 220a(1), the following point is added:
‘(c) where the taxable person is benefitting from the exemption for small enterprises provided for in Article 284.’;
- (6) in Article 270, point (a) is replaced by the following:
‘(a) the total annual value, exclusive of VAT, of their supplies of goods and services does not exceed by more than EUR 35 000, or the equivalent in national currency, the amount of the annual turnover which is used as a reference for taxable persons covered by the exemption for small enterprises provided for in Article 284.’;
- (7) in Article 272(1), point (d) is deleted;
- (8) in Title XII, Chapter 1, the following Section is inserted:

‘Section -1

Definitions

Article 280a

For the purposes of this Chapter, the following definitions apply:

- (1) “Member State annual turnover” means the total annual value of supplies of goods and services, exclusive of VAT, made by a taxable person within that Member State during a calendar year;
- (2) “Union annual turnover” means the total annual value of supplies of goods and services, exclusive of VAT, made by a taxable person within the territory of the Community during a calendar year.’;

- (9) in Title XII, Chapter 1, the heading of Section 2 is replaced by the following:

‘Exemptions’;

- (10) Article 282 is replaced by the following:

‘Article 282

The exemptions provided for in this Section shall apply to the supply of goods and services by small enterprises.’;

- (11) in Article 283(1), point (c) is deleted;

- (12) Article 284 is replaced by the following:

‘Article 284

1. Member States may exempt the supply of goods and services made within their territory by taxable persons who are established in that territory and whose Member State annual turnover, attributable to such supplies, does not exceed the threshold fixed by those Member States for the application of this exemption. That threshold shall be no higher than EUR 85 000 or the equivalent in national currency.

Member States may fix varying thresholds for different business sectors based on objective criteria. However, none of those thresholds shall exceed the threshold of EUR 85 000 or the equivalent in national currency.

Member States shall ensure that a taxable person eligible to benefit from more than one sectoral threshold can only use one of those thresholds.

Thresholds set by a Member State shall not differentiate between taxable persons who are established and those who are not established in that Member State.

2. Member States that have put in place the exemption under paragraph 1 shall also grant that exemption to the supplies of goods and services in their own territory made by taxable persons established in another Member State, provided that the following conditions are fulfilled:

- (a) the Union annual turnover of that taxable person does not exceed EUR 100 000;
- (b) the value of the supplies in the Member State where the taxable person is not established does not exceed the threshold applicable in that Member State for granting the exemption to taxable persons established in that Member State.

3. Notwithstanding Article 292b, in order for a taxable person to avail itself of the exemption in a Member State in which that taxable person is not established, the taxable person shall:

- (a) give prior notification to the Member State of establishment; and
- (b) be identified for the application of the exemption by an individual number in the Member State of establishment only.

Member States may use the individual VAT identification number already allocated to the taxable person in respect of that person’s obligations under the internal system or apply the structure of a VAT number or any other number for the purpose of the identification referred to in point (b) of the first subparagraph.

The individual identification number referred to in point (b) of the first subparagraph shall have the suffix “EX”, or the suffix “EX” shall be added to that number.

4. The taxable person shall inform the Member State of establishment in advance, by means of an update to a prior notification, of any changes to the information previously provided in accordance with the first subparagraph of paragraph 3, including the intention to avail itself of the exemption in a Member State or Member States other than the ones indicated in the prior notification and the decision to cease applying the exemption scheme in a Member State or Member States in which that taxable person is not established.

The cessation shall be effective as of the first day of the next calendar quarter following the receipt of the information from the taxable person or, where such information is received during the last month of a calendar quarter, as of the first day of the second month of the next calendar quarter.

5. The exemption shall apply as regards the Member State in which the taxable person is not established and where that taxable person intends to avail itself of the exemption according to:

- (a) a prior notification, from the date of informing the taxable person of the individual identification number by the Member State of establishment; or
- (b) an update to a prior notification, from the date of confirming the number to the taxable person in consequence of his update by the Member State of establishment.

The date referred to in the first subparagraph shall be no later than 35 working days following the receipt of the prior notification or the update to the prior notification referred to in the first subparagraph of paragraph 3 and in the first subparagraph of paragraph 4, except in specific cases where in order to prevent tax evasion or avoidance Member States may require additional time to carry out the necessary checks.

6. The corresponding value in national currency of the amount referred to in this Article shall be calculated by applying the exchange rate published by the European Central Bank on 18 January 2018.;

(13) the following Articles are inserted:

Article 284a

1. The prior notification referred to in point (a) of the first subparagraph of Article 284(3) shall contain at least the following information:

- (a) the name, activity, legal form and address of the taxable person;
- (b) the Member State or Member States in which the taxable person intends to avail itself of the exemption;
- (c) the total value of supplies of goods and/or services carried out in the Member State in which the taxable person is established and in each of the other Member States during the previous calendar year;
- (d) the total value of supplies of goods and/or services carried out in the Member State in which the taxable person is established and in each of the other Member States during the current calendar year prior to the notification.

The information referred to in point (c) of the first subparagraph of this paragraph has to be given for each previous calendar year belonging to the period referred to in the first subparagraph of Article 288a(1) as regards any Member State which applies the option stipulated therein.

2. Where the taxable person informs the Member State of establishment in accordance with Article 284(4) that it intends to avail itself of the exemption in a Member State or Member States other than the ones indicated in the prior notification, that person is not obliged to give the information referred to in paragraph 1 of this Article in so far as that information has already been included in reports previously submitted under Article 284b.

The update to a prior notification referred to in the first subparagraph shall include the individual identification number referred to in point (b) of Article 284(3).

Article 284b

1. A taxable person availing itself of the exemption provided for in Article 284(1) in a Member State in which that person is not established in accordance with the procedure under Article 284(3) and (4) shall report for each calendar quarter to the Member State of establishment the following information, including the individual identification number referred to in point (b) of Article 284(3):

- (a) the total value of supplies carried out during the calendar quarter in the Member State of establishment or "0" if no supplies have been made;
- (b) the total value of supplies carried out during the calendar quarter in each of the Member States other than the Member State of establishment or "0" if no supplies have been made.

2. The taxable person shall communicate the information set out in paragraph 1 within one month from the end of the calendar quarter.

3. When the Union annual turnover threshold referred to in point (a) of Article 284(2) is exceeded, the taxable person shall inform the Member State of establishment within 15 working days. At the same time, the taxable person shall be required to report the value of the supplies referred to in paragraph 1 that have been made from the beginning of the current calendar quarter up until the date the Union annual turnover threshold was exceeded.

Article 284c

1. For the purposes of points (c) and (d) of Article 284a(1) and Article 284b(1) the following shall apply:

- (a) the values shall consist of the amounts listed in Article 288;
- (b) the values shall be denominated in euro;
- (c) where the Member State granting the exemption applies varying thresholds as referred to in the second subparagraph of Article 284(1), the taxable person shall be obliged in respect of that Member State to report separately the total value of supplies of goods and/or services as regards each threshold that may be applicable.

For the purposes of point (b) of the first subparagraph, Member States which have not adopted the euro may require the values to be expressed in their national currencies. If the supplies have been made in other currencies, the taxable person shall use the exchange rate applying on the first day of the calendar year. The conversion shall be made by applying the exchange rate published by the European Central Bank for that day, or, if there is no publication on that day, on the next day of publication.

2. The Member State of establishment may require the information referred to in Article 284(3) and (4) and in Article 284b(1) and (3) to be submitted by electronic means, in accordance with conditions laid down by that Member State.

Article 284d

1. A taxable person availing itself of the exemption in a Member State in which that taxable person is not established shall not be required in respect of the supplies covered by the exemption in that Member State:

- (a) to be registered for VAT purposes pursuant to Articles 213 and 214;
- (b) to submit a VAT return pursuant to Article 250.

2. A taxable person availing itself of the exemption in the Member State of establishment and in any Member State in which that taxable person is not established shall not be required, in respect of the supplies covered by the exemption in the Member State of establishment, to submit a VAT return pursuant to Article 250.

3. By derogation from paragraphs 1 and 2 of this Article, where a taxable person fails to comply with the rules provided for in Article 284b, Member States may require such a taxable person to fulfil VAT obligations such as those referred to in paragraph 1 of this Article.

Article 284e

The Member State of establishment shall, without delay, either deactivate the identification number referred to in point (b) of Article 284(3) or, if the taxable person continues to avail itself of the exemption in another Member State or other Member States, adapt the information received pursuant to Article 284(3) and (4) as regards the Member State or Member States concerned, in the following cases:

- (a) the total value of supplies reported by the taxable person exceeds the amount referred to in point (a) of Article 284(2);
- (b) the Member State granting the exemption has notified that the taxable person is not eligible for the exemption or the exemption has ceased to apply in that Member State;
- (c) the taxable person has informed of its decision to cease to apply the exemption; or
- (d) the taxable person has informed, or it may otherwise be assumed, that his activities have ceased.;

(14) Articles 285, 286 and 287 are deleted;

(15) Article 288 is replaced by the following:

'Article 288

1. The annual turnover serving as a reference for applying the exemption provided for in Article 284 shall consist of the following amounts, exclusive of VAT:

- (a) the value of supplies of goods and services, in so far as they would be taxed were they supplied by a non-exempt taxable person;

- (b) the value of transactions which are exempt, with deductibility of the VAT paid at the preceding stage, pursuant to Article 110 or 111 or Article 125(1);
- (c) the value of transactions which are exempt pursuant to Articles 146 to 149 and Articles 151, 152 and 153;
- (d) the value of transactions which are exempt pursuant to Article 138 where the exemption provided for in that Article applies;
- (e) the value of real estate transactions, financial transactions as referred to in points (b) to (g) of Article 135(1), and insurance and reinsurance services, unless those transactions are ancillary transactions.

2. Disposals of the tangible or intangible capital assets of a taxable person shall not be taken into account for the purposes of calculating the turnover referred to in paragraph 1.;

(16) the following Article is inserted:

'Article 288a

1. A taxable person, whether or not established in the Member State granting the exemption provided for in Article 284(1), shall not be able to benefit from that exemption during a period of one calendar year where the threshold laid down in accordance with that paragraph was exceeded in the preceding calendar year. The Member State granting the exemption may extend this period to two calendar years.

Where, during a calendar year, the threshold referred to in Article 284(1) is exceeded by:

- (a) not more than 10 %, a taxable person shall be able to continue to benefit from the exemption provided for in Article 284(1) during that calendar year;
- (b) more than 10 %, the exemption provided for in Article 284(1) shall cease to apply as of that time.

Notwithstanding points (a) and (b) of the second subparagraph, Member States may set a ceiling of 25 % or allow the taxable person to continue to benefit from the exemption provided for in Article 284(1) without any ceiling during the calendar year when the threshold is exceeded. However, the application of this ceiling or option may not result in exempting a taxable person whose turnover within the Member State granting the exemption exceeds EUR 100 000.

By derogation from the second and third subparagraphs, Member States may determine that the exemption provided for in Article 284(1) shall cease to apply as of the time when the threshold laid down in accordance with that paragraph is exceeded.

2. A taxable person not established in the Member State granting the exemption provided for in Article 284(1) shall not be able to benefit from that exemption, where the Union annual turnover threshold referred to in point (a) of Article 284(2) was exceeded in the preceding calendar year.

Where, during a calendar year, the Union annual turnover threshold referred to in point (a) of Article 284(2) is exceeded, the exemption provided for in Article 284(1) granted to a taxable person not established in the Member State granting that exemption shall cease to apply as of that time.

3. The corresponding value in national currency of the amount referred to in paragraph 1 shall be calculated by applying the exchange rate published by the European Central Bank on 18 January 2018.;

(17) in Article 290, the second sentence is replaced by the following:

'Member States may lay down the detailed rules and conditions for applying that option.;

(18) Articles 291 and 292 are deleted;

(19) in Title XII, Chapter 1, the following Section is inserted:

'Section 2a

Simplification of obligations for exempt small enterprises

Article 292a

For the purposes of this Section, "exempt small enterprise" means any taxable person benefitting from the exemption in the Member State in which the VAT is due as provided for in Article 284(1) and (2).

Article 292b

Without prejudice to Article 284(3), Member States may release exempt small enterprises established in their territory, that avail themselves of the exemption only within that territory, from the obligation to state the beginning of their activity pursuant to Article 213 and to be identified by means of an individual number pursuant to Article 214, except where those enterprises carry out transactions covered by point (b), (d) or (e) of Article 214.

Where the option referred to in the first paragraph is not exercised, Member States shall put in place a procedure for the identification of such exempt small enterprises by means of an individual number. The identification procedure shall not take longer than 15 working days except in specific cases where in order to prevent tax evasion or avoidance Member States may require additional time to carry out the necessary checks.

Article 292c

Member States may release exempt small enterprises established in their territory that avail themselves of the exemption only within that territory from the obligation to submit a VAT return laid down in Article 250.

Where the option referred to in the first paragraph is not exercised, Member States shall allow such exempt small enterprises to submit a simplified VAT return to cover the period of a calendar year. However, exempt small enterprises may opt for the application of the tax period set in accordance with Article 252.

Article 292d

Member States may release exempt small enterprises from certain or all obligations referred to in Articles 217 to 271.;

(20) in Title XII Chapter 1, Section 3 is deleted;

(21) in Article 314, point (c) is replaced by the following:

‘(c) another taxable person, in so far as the supply of goods by that other taxable person is covered by the exemption for small enterprises provided for in Article 284 and involves capital goods;’;

(22) in Article 334, point (c) is replaced by the following:

‘(c) another taxable person, in so far as the supply of goods, carried out by that taxable person in accordance with a contract under which commission is payable on a sale, is covered by the exemption for small enterprises provided for in Article 284 and involves capital goods;’.

*Article 2***Amendments to Regulation (EU) No 904/2010**

Regulation (EU) No 904/2010 is amended as follows:

(1) Article 17 is amended as follows:

(a) in paragraph 1, the following point is added:

‘(g) information which it collects pursuant to Article 284(3) and (4) and Article 284b of Directive 2006/112/EC’;

(b) paragraph 2 is replaced by the following:

‘2. The Commission shall adopt by means of implementing acts the technical details concerning the automated enquiry of the information referred to in paragraph 1 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).’;

(2) in Article 21, the following paragraph is inserted:

‘2b. With respect to the information referred to in point (g) of Article 17(1), at least the following details shall be accessible:

(a) individual identification numbers of exempt taxable persons issued by the Member State providing the information;

- (b) the name, activity, legal form and address of the exempt taxable persons identified by the individual identification number referred to in point (a);
- (c) the Member State or Member States in which the taxable person avails itself of the exemption;
- (d) the date of commencement of the exemption in respect of the taxable person in a Member State or Member States;
- (e) the information referred to in points (c) and (d) of the first subparagraph of Article 284a(1) of Directive 2006/112/EC;
- (f) the total value of supplies of goods and/or services, per calendar quarter carried out by each taxable person holding an individual identification number referred to in point (a) in the Member State in which the taxable person is established;
- (g) the total value of supplies of goods and/or services, per calendar quarter, carried out by each taxable person holding an individual identification number referred to in point (a) in each of the Member States other than that in which the taxable person is established;
- (h) the date on which the Union annual turnover of the taxable person exceeded the amount referred to in point (a) of Article 284(2) of Directive 2006/112/EC;
- (i) the date on which the decision of the taxable person to voluntarily cease to apply the exemption takes effect and the Member State or Member States in which the cessation shall take effect;
- (j) the date on which the activities of the taxable person have ceased and the Member State or Member States concerned.

The values referred to in points (e) to (g) of the first subparagraph shall be specified separately for each threshold that may be applicable pursuant to the second subparagraph of Article 284(1) of Directive 2006/112/EC;

- (3) in Article 31, the following paragraph is inserted:

‘2a. Each Member State shall provide confirmation by electronic means that the taxable person to whom the individual identification number referred to in Article 284(3) of Directive 2006/112/EC has been issued is an exempt small enterprise. The confirmation shall specify the Member State or Member States in which the taxable person avails itself of the exemption.’;

- (4) in Article 32, paragraph 1 is replaced by the following:

‘1. The Commission shall, on the basis of the information provided by the Member States, publish on its website the details of the provisions approved by each Member State which transpose Article 167a, Chapter 3 of Title XI and Chapter 1 of Title XII of Directive 2006/112/EC.’;

- (5) the following Chapter is inserted:

‘CHAPTER Xa

PROVISIONS CONCERNING THE SPECIAL SCHEME IN CHAPTER 1 OF TITLE XII OF DIRECTIVE 2006/112/EC

Article 37a

1. The Member State of establishment shall transmit the following information by electronic means to the competent authorities of the Member States granting the exemption within 15 working days from the date on which the information becomes available:

- (a) as regards taxable persons who have given a prior notification or an update to a notification referred to in Article 284(3) or (4) of Directive 2006/112/EC, the information referred to in points (a) and (d) of Article 21(2b) of this Regulation;
- (b) as regards taxable persons whose Union annual turnover has exceeded the amount referred to in point (a) of Article 284(2) of Directive 2006/112/EC, the information referred to in points (a) and (h) of Article 21(2b) of this Regulation;
- (c) as regards taxable persons who have failed to comply with the rules provided for in Article 284b of Directive 2006/112/EC, the fact of that failure and the information referred to in point (a) of Article 21(2b) of this Regulation.

2. The Commission shall adopt by means of implementing acts the technical details, including a common electronic message, by which the information referred to in paragraph 1 of this Article is to be submitted. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).

Article 37b

1. The Member State to which a taxable person has given a prior notification or a subsequent update in accordance with Article 284(3) or (4) of Directive 2006/112/EC shall, before identifying the taxable person or confirming the individual identification number to the taxable person, calculate on the basis of the total values of supplies reported by the taxable person, that the Union annual turnover threshold referred to in point (a) of Article 284(2) of that Directive was not exceeded during the current or the previous calendar year.
2. The Member State granting the exemption shall, within 15 working days after receiving the information referred to in point (a) of Article 37a(1) of this Regulation, confirm by electronic means to the competent authorities of the Member State of establishment, based on the total values of supplies reported by the taxable person, that the annual turnover threshold referred to in point (b) of Article 284(2) of Directive 2006/112/EC was not exceeded during the current calendar year and that the conditions referred to in Article 288a(1) of that Directive are fulfilled.
3. The Member State granting the exemption shall, without delay, notify by electronic means the competent authorities of the Member State of establishment of the date on which the taxable person has ceased to be eligible for the exemption under Article 288a(1) of Directive 2006/112/EC.
4. The Commission shall adopt by means of implementing acts the technical details, including a common electronic message, of the notifications referred to in paragraphs 2 and 3 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).'

*Article 3***Transposition**

1. Member States shall adopt and publish, by 31 December 2024, the laws, regulations and administrative provisions necessary to comply with Article 1 of this Directive. They shall communicate the text of those provisions to the Commission without delay.

They shall apply those provisions from 1 January 2025.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by Article 1 of this Directive.

*Article 4***Entry into force**

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

Article 2 shall apply from 1 January 2025.

*Article 5***Addressees**

This Directive is addressed to the Member States.

Done at Brussels, 18 February 2020.

For the Council
The President
Z. MARIĆ

II

(Non-legislative acts)

DECISIONS

COUNCIL DECISION (EU) 2020/286

of 27 February 2020

on the position to be taken on behalf of the European Union in the sixty-third session of the Commission on Narcotic Drugs on the addition of one substance to the list of substances in Table I of the United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular the first subparagraph of Article 207(4), in conjunction with Article 218(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) The United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances of 1988 (the 'Convention') entered into force on 11 November 1990 and was concluded by the Union by Council Decision 90/611/EEC ⁽¹⁾.
- (2) Pursuant to Article 12(2) to (7) of the Convention, substances may be added to the Tables of the Convention in which drug precursors are listed.
- (3) During its sixty-third session from 2 to 6 March 2020 in Vienna, the Commission on Narcotic Drugs is to take a decision on the addition of one substance to Table I of the Convention.
- (4) It is appropriate to establish the position to be taken on the Union's behalf in the Commission on Narcotic Drugs, as the decision will have legal effect in the Union and will be capable of decisively influencing the content of Union law, namely Council Regulation (EC) No 111/2005 ⁽²⁾ and Regulation (EC) No 273/2004 of the European Parliament and of the Council ⁽³⁾.
- (5) According to the assessment of the International Narcotics Control Board, the substance methyl *alpha*-phenylacetate (MAPA) is frequently used in the illicit manufacture of amphetamine and methamphetamine. There is evidence that the volume and extent of the illicit manufacture of these narcotic drugs and psychotropic substances poses serious public health or social problems so as to warrant the placing of methyl *alpha*-phenylacetate (MAPA) under international control. The illegal manufacture of amphetamine and methamphetamine causes significant public health and social problems in the Union. Incidents relating to the trafficking of methyl *alpha*-phenylacetate (MAPA) are increasing in both amount and frequency, and organised crime groups in the Union are illegally exporting amphetamine and methamphetamine to third countries.

⁽¹⁾ Council Decision 90/611/EEC of 22 October 1990 concerning the conclusion, on behalf of the European Economic Community, of the United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances (OJ L 326, 24.11.1990, p. 56).

⁽²⁾ Council Regulation (EC) No 111/2005 of 22 December 2004 laying down rules for the monitoring of trade between the Union and third countries in drug precursors (OJ L 22, 26.1.2005, p. 1).

⁽³⁾ Regulation (EC) No 273/2004 of the European Parliament and of the Council of 11 February 2004 on drug precursors (OJ L 47, 18.2.2004, p. 1).

- (6) The Union's position should be expressed by the Member States of the Union that are members of the Commission on Narcotic Drugs,

HAS ADOPTED THIS DECISION:

Article 1

The position to be taken on the Union's behalf in the sixty-third session of the Commission on Narcotic Drugs shall be to add the substance methyl *alpha*-phenylacetoacetate (MAPA) to Table I of the Convention.

Article 2

The position set out in Article 1 shall be expressed by the Member States of the Union that are members of the Commission on Narcotic Drugs, acting jointly.

Article 3

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 27 February 2020.

For the Council
The President
D. HORVAT

COUNCIL DECISION (EU) 2020/287**of 27 February 2020**

on the position to be taken on behalf of the European Union in the relevant Committees of the United Nations Economic Commission for Europe as regards the proposals for modifications to UN Regulations Nos 10, 26, 28, 46, 48, 51, 55, 58, 59, 62, 79, 90, 106, 107, 110, 117, 121, 122, 128, 144, 148, 149, 150, 151 and 152, as regards the proposals for modifications to Global Technical Regulations Nos 3, 6 and 16, as regards the proposal for amendments to Consolidated Resolution R. E.5, and as regards the proposals for authorisations to develop an amendment to GTR No 6 and to develop a new GTR on the Determination of Electrified Vehicle Power

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 114, in conjunction with Article 218(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) By Council Decision 97/836/EC ⁽¹⁾, the Union acceded to the Agreement of the United Nations Economic Commission for Europe (UNECE) concerning the adoption of uniform technical prescriptions for wheeled vehicles, equipment and parts which can be fitted to and/or be used on wheeled vehicles and the conditions for reciprocal recognition of approvals granted on the basis of those prescriptions (the 'Revised 1958 Agreement'). The Revised 1958 Agreement entered into force on 24 March 1998.
- (2) By Council Decision 2000/125/EC ⁽²⁾, the Union acceded to the Agreement concerning the establishing of global technical regulations for wheeled vehicles, equipment and parts which can be fitted and/or be used on wheeled vehicles (the 'Parallel Agreement'). The Parallel Agreement entered into force on 15 February 2000.
- (3) Pursuant to Article 1 of the Revised 1958 Agreement and Article 6 of the Parallel Agreement, the UNECE World Forum for Harmonisation of Vehicle Regulations (WP.29) may adopt, as applicable, the proposals for modifications to UN Regulations adopted under the Revised 1958 Agreement ('UN Regulations') Nos 10, 26, 28, 46, 48, 51, 55, 58, 59, 62, 79, 90, 106, 107, 110, 117, 121, 122, 128, 144, 148, 149, 150, 151 and 152, the proposals for modifications to Global Technical Regulations (GTR) Nos 3, 6 and 16, the proposal for amendments to Consolidated Resolution R.E.5, and the proposals for authorisations to develop an amendment to GTR No 6 and to develop a new GTR on the Determination of Electrified Vehicle Power (DEVP).
- (4) WP.29, during the 180th session of the World Forum to be held between 10 and 12 March 2020, is to adopt the above acts in relation to the administrative provisions and uniform technical prescriptions for the approval of harmonised technical UN Regulations and GTRs for wheeled vehicles, equipment and parts, which can be fitted and/or be used on wheeled vehicles.
- (5) It is appropriate to establish the position to be taken on the Union's behalf in WP.29 as regards the adoption of proposals for UN Regulations, as the UN Regulations will be binding on the Union and capable of decisively influencing the content of Union law in the field of vehicle type approval.

⁽¹⁾ Council Decision 97/836/EC of 27 November 1997 with a view to accession by the European Community to the Agreement of the United Nations Economic Commission for Europe concerning the adoption of uniform technical prescriptions for wheeled vehicles, equipment and parts which can be fitted to and/or be used on wheeled vehicles and the conditions for reciprocal recognition of approvals granted on the basis of these prescriptions ('Revised 1958 Agreement') (OJ L 346, 17.12.1997, p. 78).

⁽²⁾ Council Decision 2000/125/EC of 31 January 2000 concerning the conclusion of the Agreement concerning the establishing of global technical regulations for wheeled vehicles, equipment and parts which can be fitted and/or be used on wheeled vehicles ('Parallel Agreement') (OJ L 35, 10.2.2000, p. 12).

- (6) Directive 2007/46/EC of the European Parliament and of the Council ⁽³⁾ replaced the approval systems of the Member States with a Union approval procedure and established a harmonised framework containing administrative provisions and general technical requirements for all new vehicles, systems, components and separate technical units. That Directive incorporated UN Regulations in the EU type-approval system, either as requirements for type approval or as alternatives to Union legislation. Since the adoption of Directive 2007/46/EC, UN Regulations have been increasingly incorporated into Union legislation.
- (7) In the light of experience and technical developments, the requirements relating to certain elements or features covered by UN Regulations Nos 10, 26, 28, 46, 48, 51, 55, 58, 59, 62, 79, 90, 106, 107, 110, 117, 121, 122, 128, 144, 148, 149, 150, 151 and 152 need to be amended or supplemented. In addition, certain provisions in GTR Nos 3, 6 and 16 need to be modified. Finally, the amendments to Consolidated Resolution R.E.5 and the authorisations to develop an amendment to GTR No 6 and to develop a new GTR on the DEVP need to be adopted.
- (8) WP.29 working document ECE/TRANS/WP.29/2020/25 concerns a proposal for Supplement 2 to UN Regulation No 144 (Accident Emergency Call Systems), which is not ready for a vote in WP.29.
- (9) WP.29 working document ECE/TRANS/WP.29/2020/2 concerns a proposal for Supplement 1 to the 08 series of amendments to UN Regulation No 9 (Noise of Three-wheeled Vehicles). Given that the Union is not applying the uniform provisions of UN Regulation No 9, it is not necessary to establish a position of the Union on proposal ECE/TRANS/WP.29/2020/2,

HAS ADOPTED THIS DECISION:

Article 1

The position to be taken on the Union's behalf in WP.29 during its 180th session to be held between 10 and 12 March 2020 shall be to vote in favour of the proposals listed in the Annex to this Decision.

Article 2

The position to be taken on the Union's behalf in WP.29 during its 180th session to be held between 10 and 12 March 2020 shall be to vote against the proposal for Supplement 2 to the UN Regulation No 144 (Accident Emergency Call Systems, working document ECE/TRANS/WP.29/2020/25).

Article 3

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 27 February 2020.

For the Council
The President
D. HORVAT

⁽³⁾ Directive 2007/46/EC of the European Parliament and of the Council of 5 September 2007 establishing a framework for the approval of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (Framework Directive) (OJ L 263, 9.10.2007, p. 1).

ANNEX

Regulation No	Agenda item title	Document reference ⁽¹⁾
10	Proposal for Supplement 1 to the 06 series of amendments to UN Regulation No 10 (Electromagnetic compatibility)	ECE/TRANS/WP.29/2020/30
26	Proposal for 04 series of amendments to UN Regulation No 26 (External projections of passenger cars)	ECE/TRANS/WP.29/2020/26
26	Proposal for Supplement 4 to the 03 series of amendments to UN Regulation No 26 (External projections of passenger cars)	ECE/TRANS/WP.29/2020/15
28	Proposal for Supplement 6 to the original series of amendments to UN Regulation No 28 (Audible warning devices)	ECE/TRANS/WP.29/2020/3
46	Proposal for Supplement 7 to the 04 series of amendments to UN Regulation No 46 (Devices for indirect vision)	ECE/TRANS/WP.29/2020/16
46	Proposal for Supplement 8 to the 04 series of amendments to UN Regulation No 46 (Devices for indirect vision)	ECE/TRANS/WP.29/2020/17
48	Proposal for a new 07 series of amendments to UN Regulation No 48 (Installation of lighting and light-signalling devices)	ECE/TRANS/WP.29/2020/36, WP.29-180-07
51	Proposal for Supplement 6 to the 03 series of amendments to UN Regulation No 51 (Noise of M and N categories of vehicles)	ECE/TRANS/WP.29/2020/4
55	Proposal for 02 series of amendments to UN Regulation No 55 (Mechanical couplings)	ECE/TRANS/WP.29/2020/27
58	Proposal for Supplement 1 to the 03 series of amendments to UN Regulation No 58 (Rear underrun protection devices)	ECE/TRANS/WP.29/2020/19
59	Proposal for a new 03 series of amendments to UN Regulation No 59 (Replacement silencing systems)	ECE/TRANS/WP.29/2020/7
62	Proposal for 01 series of amendments to UN Regulation No 62 (Anti-theft (mopeds/motorcycles))	ECE/TRANS/WP.29/2020/28
79	Proposal for Supplement 2 to the 03 series of amendments to UN Regulation No 79 (Steering equipment)	ECE/TRANS/WP.29/2020/11
90	Proposal for a Supplement 5 to the 02 series of amendments to UN Regulation No 90 (Replacement braking parts)	ECE/TRANS/WP.29/2020/8
106	Proposal for Supplement 18 to the original series of amendments to UN Regulation No 106 (Tyres for agricultural vehicles)	ECE/TRANS/WP.29/2020/5
107	Proposal for Supplement 9 to the 06 series of amendments to UN Regulation No 107 (M ₂ and M ₃ vehicles)	ECE/TRANS/WP.29/2020/12

Regulation No	Agenda item title	Document reference ⁽¹⁾
107	Proposal for Supplement 4 to the 07 series of amendments to UN Regulation No 107 (M ₂ and M ₃ vehicles)	ECE/TRANS/WP.29/2020/13
107	Proposal for Supplement 3 to the 08 series of amendments to UN Regulation No 107 (M ₂ and M ₃ vehicles)	ECE/TRANS/WP.29/2020/14
110	Proposal for Supplement 1 of 04 series of amendments to UN Regulation No 110 (CNG and LNG vehicles)	ECE/TRANS/WP.29/2020/20
110	Proposal for Supplement 2 of 04 series of amendments to UN Regulation No 110 (CNG and LNG vehicles)	ECE/TRANS/WP.29/2020/21
117	Proposal for Supplement 11 to the 02 series of amendments to UN Regulation No 117 (Tyre rolling resistance, rolling noise and wet grip)	ECE/TRANS/WP.29/2020/6
121	Proposal for Supplement 4 to the 01 series of amendments to UN Regulation No 121 (Identification of controls, tell-tales and indicators)	ECE/TRANS/WP.29/2020/22
122	Proposal for Supplement 6 to UN Regulation No 122 (Heating systems)	ECE/TRANS/WP.29/2020/23
128	Proposal for Supplement 10 to the original version of UN Regulation No 128	ECE/TRANS/WP.29/2020/31
144	Proposal for Supplement 1 to UN Regulation No 144 (Accident Emergency Call Systems)	ECE/TRANS/WP.29/2020/24
144	Proposal for 01 series of amendments to UN Regulation No 144 (Accident Emergency Call Systems)	ECE/TRANS/WP.29/2020/29
148	Proposal for Supplement 2 to the original series of UN Regulation No 148 on Light-Signalling Devices (LSD)	ECE/TRANS/WP.29/2020/32
149	Proposal for Supplement 2 to the original series of UN Regulation No 149 on Road Illumination Devices (RID)	ECE/TRANS/WP.29/2020/33
150	Proposal for Supplement 2 to the original series of UN Regulation No 150 on Retro-Reflective Devices (RRD)	ECE/TRANS/WP.29/2020/34
151	Proposal for Supplement 1 to UN Regulation No 151 (Blind Spot Information Systems (BSIS))	ECE/TRANS/WP.29/2020/18, WP.29-180-05
152	Proposal for Supplement 1 to UN Regulation No 152 (AEBS for M ₁ and N ₁)	ECE/TRANS/WP.29/2020/9
152	Proposal for the 01 series of amendments to UN Regulation No 152 (AEBS for M ₁ and N ₁)	ECE/TRANS/WP.29/2020/10

⁽¹⁾ All documents referred to in the table are available at: <http://www.unece.org/trans/main/wp29/wp29wgs/wp29gen/gen2020.html>

GTR No	Agenda item title	Document reference
3	Proposal for Amendment 4 to GTR No 3 (Motorcycle braking)	ECE/TRANS/WP.29/2020/47
	Proposal for technical report for Amendment 4 to GTR No 3 (Motorcycle braking)	ECE/TRANS/WP.29/2020/48
	Authorization to develop amendments to GTR No 3	ECE/TRANS/WP.29/AC.3/47
6	Proposal for Amendment 2 to GTR No 6 (Safety glazing)	ECE/TRANS/WP.29/2020/43
	Proposal for technical report for Amendment 2 to GTR No 6 (Safety glazing)	ECE/TRANS/WP.29/2020/44
	Authorization to develop amendments to GTR No 6	ECE/TRANS/WP.29/AC.3/52
6	Proposal for Amendment 3 to GTR No 6 (Safety glazing)	ECE/TRANS/WP.29/2020/45
	Proposal for technical report for Amendment 3 to GTR No 6 (Safety glazing)	ECE/TRANS/WP.29/2020/46
	Authorization to develop an amendment to GTR No 6	ECE/TRANS/WP.29/AC.3/52
16	Proposal for Amendment No 2 to GTR No 16 (Tyres)	ECE/TRANS/WP.29/2020/41
	Proposal for technical report for Amendment No 2 to GTR No 16 (Tyres)	ECE/TRANS/WP.29/2020/42
	Authorization to develop amendments to GTR No 16	ECE/TRANS/WP.29/A-C.3/48/Rev.1

Resolution No	Agenda item title	Document reference
R.E.5	Proposal for amendment 5 to the Consolidated Resolution on the common specification of light source categories (R.E.5)	ECE/TRANS/WP.29/2020/37

Miscellaneous	Agenda item title	Document reference
	Authorization to develop an amendment to GTR No 6 (Safety Glazing)	ECE/TRANS/WP.29/AC.3/55
	Revised Authorization to develop a new GTR on the DEVP	ECE/TRANS/WP.29/A-C.3/53/Rev.1

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