

## Overview of all information of the standard VAT return

The references below relate to Directive 2006/112/EC as amended by the proposal of the Commission for a standard VAT return [COM (2013) 721]. Please find our **cepPolicyBrief** on the standard VAT return [here](#).

### Mandatory information

<b>Article 250 (1)</b>	
Every taxable person shall submit a standard VAT return, which includes his VAT identification number or tax reference number and the tax period concerned, setting out:	
(a)	the tax that has become chargeable;
(b)	the tax for which deduction is made;
(c)	the net amount of the VAT to pay or to be refunded;
(d)	the total value, exclusive of VAT, of the transactions for which the tax has become chargeable, including the value of any exempt transactions;
(e)	the total value, exclusive of VAT, of the transactions for which deduction is made;
(f)	the total value of the supplies of goods referred to in Article 138 for tax periods up to 31 December 2019;
(g)	the total value, exclusive of VAT, of intra-Community acquisitions of goods, or transactions treated as such for tax periods up to 31 December 2019.

### National additional information

<b>Article 251 (1)</b>	
For transactions in respect of which VAT has become chargeable during the tax period, in addition to the information referred to in Article 250(1), Member States may require the standard VAT return covering a given tax period to show any or all of the following information:	
(a)	the tax and the total value, exclusive of VAT, of supplies of goods and services for each rate;
(b)	the total value of the supplies of goods referred to in Article 138 for tax periods after 31 December 2019;
(c)	the total value, exclusive of VAT, of supplies of services, other than services that are exempted from VAT in the Member State where the transaction is taxable, for which the recipient is liable to pay the tax pursuant to Article 196;
(d)	the total value, exclusive of VAT, of supplies of goods or supplies of services not covered in point (c) for which the recipient is liable to pay the tax;
(e)	the total value of the supplies of goods referred to in points (a) and (b) of Article 146(1);
(f)	the total value of any other exempt transactions not covered under points (b) to (e);
(g)	the tax on:
i	intra-Community acquisitions of goods, or transactions treated as such, pursuant to Articles 21 or 22;
ii	supplies of goods or services received for which the recipient is liable to pay the VAT;
iii	the importation of goods where the Member State exercises the option under the second paragraph of Article 211.

<b>Article 251 (2)</b>	
For transactions in respect of which a deduction of VAT is made during the tax period in addition to the information referred to in Article 250(1), Member States may require the standard VAT return covering a given tax period any or all of the following information:	
(a)	the tax and the total value, exclusive of VAT, of the supplies of goods and services received other than those referred to in points (b) to (g);
(b)	the total value, exclusive of VAT, of intra-Community acquisitions of goods, or

	transactions treated as such for tax periods after 31 December 2019;
(c)	the tax on intra-Community acquisitions of goods, or transactions treated as such;
(d)	the tax and the total value, exclusive of VAT, of supplies of goods or services received for which the recipient is liable to pay the tax pursuant to Articles 199 or 199a or to a national measure authorised under Articles 199b or Article 395;
(e)	the tax and the total value, exclusive of VAT, of supplies of services received, other than services that are exempted from VAT in the Member State where the transaction is taxable, for which the recipient is liable to pay the tax pursuant to Article 196;
(f)	the tax and the total value, exclusive of VAT, of supplies of goods or services not covered by points (c) and (d) for which the recipient is liable to pay the tax;
(g)	the tax and the total value, exclusive of VAT, of the importation of goods;
(h)	any adjustment of deductions as covered by Article 184.

### Article 251 (3)

For transactions originating in or intended for a specific region or territory for which special rules apply or which are covered by a special scheme outside the normal VAT arrangements, in respect of which VAT has become chargeable during the tax period, in addition to the information referred to in Article 250(1), Member States may require the standard VAT return covering a given tax period to include one or both of the following:

(a)	information necessary to calculate the tax that has become chargeable;
(b)	information necessary to calculate the deductible VAT.