

6. NEW LEGISLATION – MATTERS CONCERNING THE IMPLEMENTATION OF RECENTLY ADOPTED EU VAT PROVISIONS

- 6.1 Origin: Commission**
Reference(s): Article 138 of the VAT Directive
Subject: Implementation of the Quick Fixes Package:
Council Directive (EU) 2018/1910
VAT identification number obtained after the moment of chargeability of the tax on the supply
(Document taxud.c.1(2020)971538 – Working paper No 989)

The VAT Committee agrees by a **large majority** that provided he has no reason to suspect any fraudulent intention on the side of the acquirer, the supplier shall correct the initial invoice and apply the exemption in Article 138 of the VAT Directive subject to all other conditions for applying that exemption being fulfilled when:

- at the time the tax becomes chargeable the acquirer has not communicated his VAT identification number, attributed by a Member State other than the Member State from where the goods are sent or dispatched, to the supplier; but
- the acquirer do so at a later stage and still within the period in which a correction of the invoice can be made according to the rules of the Member State in which the supply takes place.