

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

- 6.2 Origin:** Commission  
**References:** New Articles 284, 284a-284e, 288, 288a, 292a-292d of the VAT Directive  
Articles 17(1)(a) and (2), 21(2b), 31(2a), 32(1) and 37a-37b of the VAT Administrative Cooperation Regulation  
**Subject:** The SME scheme updated as of 1 January 2025  
(Document taxud.c.1(2023)11242551 – Working paper No 1073)

with account also taken of discussions during the 121<sup>st</sup> meeting:

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

- 5.3 Origin:** Belgium  
**References:** New Article 284(3)(b)  
**Subject:** The new special scheme for small enterprises: interaction with rules on intra-Community acquisitions  
(Document taxud.c.1(2022)7158574 – Working paper No 1052)

The VAT Committee **unanimously** notes that to be able to benefit from exemption in a Member State other than that in which a taxable person is established as provided for under Article 284(1) of the VAT Directive in its wording as of 1 January 2025, the taxable person must, as set out in Article 284(3)(b) of the VAT Directive in its wording as of 1 January 2025, be identified for the application of this exemption in the Member State of establishment only.

As this requirement serves only for the application of the exemption laid down in Article 284(2) of the VAT Directive in its wording as of 1 January 2025, the VAT Committee **unanimously** agrees that where a taxable person is obliged under Article 214(1)(b) of the VAT Directive to be identified for intra-Community acquisitions of goods made in a Member State other than that of establishment, that taxable person shall not on that account be deprived of entitlement to exemption under the special scheme for small enterprises provided for in Title XII, Chapter 1, of the VAT Directive. The VAT Committee **unanimously** agrees that the same shall apply where a taxable person receiving services in a Member State other than that of establishment for which the taxable person is liable to pay VAT pursuant to Article 196 of the VAT Directive, is obliged to be identified under Article 214(1)(d) of the VAT Directive.

**GUIDELINES RESULTING FROM THE 123<sup>RD</sup> MEETING** of 20 November 2023

**DOCUMENT B – taxud.c.1(2024)800132 – 1076**

**(2/2)**

These guidelines replace those agreed on the issue of the new special scheme for small enterprises: interaction with rules on intra-Community acquisitions following the discussion at the 121<sup>st</sup> meeting (Document C – taxud.c.1(2023)5499576 –Working paper No 1063).

**ATTENTION:** Please bear in mind that guidelines issued by the VAT Committee are merely views of a consultative committee. They do not constitute an official interpretation of EU law and do not necessarily have the agreement of the European Commission. They do not bind the European Commission or the Member States who are free not to follow them.

**Reproduction of this document is subject to mentioning this Caveat.**