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to the

**Report from the Commission to the Council and the European Parliament
on the effects of Articles 199a and 199b of Council Directive 2006/112/EC on combatting
fraud**

The use by the Member States of the reverse charge mechanism based on Article 199a of the VAT Directive

Member States						
Supplies of goods and services of Article 199a paragraph 1 of the VAT Directive	AT	BE	BG	CY	CZ	DK
a) the transfer of allowances to emit greenhouse gases as defined in Article 3 of Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community, transferable in accordance with Article 12 of that Directive;	YES (1.7.2010)	YES (18.1.2010)	NO	NO	YES (1.4.2011)	YES (9.4.2010)
b) the transfer of other units that may be used by operators for compliance with the same Directive;	YES (1.7.2010)	YES (18.1.2010)	NO	NO	NO	YES (9.4.2010)
c) supplies of mobile telephones, being devices made or adapted for use in connection with a licensed network and operated on specified frequencies, whether or not they have any other use;	YES (1.1.2012)	NO	NO	NO	YES (1.4.2015)	YES (1.7.2014)
d) supplies of integrated circuit devices such as microprocessors and central processing units in a state prior to integration into end user products;	YES (1.1.2012)	NO	NO	NO	YES (1.4.2015)	YES (1.7.2014)
e) supplies of gas and electricity to a taxable dealer as defined in Article 38(2);	YES (1.1.2014)	NO	NO	NO	YES (1.2.2016)	YES (1.7.2015)
f) supplies of gas and electricity certificates;	YES (1.1.2014)	NO	NO	NO	YES (1.2.2016)	YES (1.7.2015)
g) supplies of telecommunication services as defined in Article 24(2);	NO	NO	NO	NO	YES (1.10.2016)	NO
h) supplies of game consoles, tablet PC's and laptops;	YES (1.1.2014)	NO	NO	NO	YES (1.4.2015)	YES (1.7.2014)
i) supplies of cereals and industrial crops including oil seeds and sugar beet, that are not normally used in the unaltered state for final consumption;	NO	NO	YES (1.12.2013)	NO	YES (1.4.2015 (broadened on 1.7.2015 and on 1.9.2015))	NO
j) supplies of raw and semi-finished metals, including precious metals, where they are not otherwise covered by point (d) of Article 199(1), the special arrangements for second-hand goods, works of art, collector's items and antiques pursuant to Articles 311 to 343 or the special scheme for investment gold pursuant to Articles 344 to 356.	YES (1.1.2014)	N/A	NO	NO	YES (1.4.2015)	NO

Supplies of goods and services of Article 199a paragraph 1 of the VAT Directive	DE	EE	EL	ES	FI
a) the transfer of allowances to emit greenhouse gases as defined in Article 3 of Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community, transferable in accordance with Article 12 of that Directive;	YES (1.7.2010)	NO	YES (1.1.2011)	NO	YES (1.8.2010)
b) the transfer of other units that may be used by operators for compliance with the same Directive;	NO	NO	NO	NO	YES (1.8.2010)
c) supplies of mobile telephones, being devices made or adapted for use in connection with a licensed network and operated on specified frequencies, whether or not they have any other use;	YES (1.7.2011)	NO	NO	YES (1.4.2015)	NO
d) supplies of integrated circuit devices such as microprocessors and central processing units in a state prior to integration into end user products;	YES (1.7.2011)	NO	NO	NO	NO
e) supplies of gas and electricity to a taxable dealer as defined in Article 38(2);	YES (1.9.2013)	NO	NO	NO	NO
f) supplies of gas and electricity certificates;	NO	NO	NO	NO	NO
g) supplies of telecommunication services as defined in Article 24(2);	NO	NO	NO	NO	NO
h) supplies of game consoles, tablet PC's and laptops;	YES, without laptops (1.10.2014)	NO	NO	YES (1.4.2015)	NO
i) supplies of cereals and industrial crops including oil seeds and sugar beet, that are not normally used in the unaltered state for final consumption;	NO	NO	NO	NO	NO
j) supplies of raw and semi-finished metals, including precious metals, where they are not otherwise covered by point (d) of Article 199(1), the special arrangements for second-hand goods, works of art, collector's items and antiques pursuant to Articles 311 to 343 or the special scheme for investment gold pursuant to Articles 344 to 356.	YES (1.10.2014)	YES (1.7.2014), reverse charge of 1.7.2014 on metals concerns precious metal for the purposes of the Precious Metal Articles Act, except for investment gold, and metal material containing precious metals, including waste containing precious metals, if they are transferred to a taxable person not holding waste permit; reverse charge of 1.1.2017 concerns metal products with CN-codes 7208-7220 (except welding wire and welding rods), 7222, 7225, 7226, 7228 (except welding rods), 73011000, 730300-7306, 73081000, 73082000, 73121061, 73121069, 731420 and 73143900.	NO	YES (1.4.2015)	NO

Supplies of goods and services of Article 199a paragraph 1 of the VAT Directive	FR	HR	HU	IE	IT	LV	LT	LU	MT
a) the transfer of allowances to emit greenhouse gases as defined in Article 3 of Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community, transferable in accordance with Article 12 of that Directive;	YES (1.1.2011)	YES (1.7.2013)	YES (1.1.2011)	YES (8.4.2010)	YES (1.1.2015)	NO	NO	YES (1.7.2010)	NO
b) the transfer of other units that may be used by operators for compliance with the same Directive;	NO	NO	YES (1.1.2011)	YES (8.4.2010)	YES (1.1.2015)	NO	NO	YES (1.7.2010)	NO
c) supplies of mobile telephones, being devices made or adapted for use in connection with a licensed network and operated on specified frequencies, whether or not they have any other use;	NO	NO	NO	NO	YES (1.1.2011)	YES (1.4.2016)	NO	NO	NO
d) supplies of integrated circuit devices such as microprocessors and central processing units in a state prior to integration into end user products;	NO	NO	NO	NO	YES (1.1.2011)	YES (1.4.2016)	NO	NO	NO
e) supplies of gas and electricity to a taxable dealer as defined in Article 38(2);	YES (1.1.2005)	NO	NO	YES (1.1.2016)	YES (1.1.2015)	NO	NO	NO	NO
f) supplies of gas and electricity certificates;	NO	NO	NO	YES (1.1.2016)	YES (1.1.2015)	NO	NO	NO	NO
g) supplies of telecommunication services as defined in Article 24(2);	YES (1.4.2012)	NO	NO	NO	NO	NO	NO	NO	NO
h) supplies of game consoles, tablet PC's and laptops;	NO	NO	NO	NO	YES (2.5.2016)	YES (1.4.2016)	NO	NO	NO
i) supplies of cereals and industrial crops including oil seeds and sugar beet, that are not normally used in the unaltered state for final consumption;	NO	NO	YES (1.1.2012, based on derogation before 1.1.2014)	NO	NO	YES (1.6.2016)	NO	NO	NO
j) supplies of raw and semi-finished metals, including precious metals, where they are not otherwise covered by point (d) of Article 199(1), the special arrangements for second-hand goods, works of art, collector's items and antiques pursuant to Articles 311 to 343 or the special scheme for investment gold pursuant to Articles 344 to 356.	NO	YES (1.7.2013, under special conditions for special scheme for investment gold pursuant to Articles 344 to 356)	YES (1.1.2015)	NO	NO	YES (1.1.2017)	NO	NO	NO

Supplies of goods and services of Article 199a paragraph 1 of the VAT Directive	NL	PL	PT	RO	SK	SI	SE	UK
a) the transfer of allowances to emit greenhouse gases as defined in Article 3 of Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community, transferable in accordance with Article 12 of that Directive;	YES (1.1.2011; based on 199a as a follow up of a national provision which started on 14.7.2009)	YES (1.4.2011)	YES	YES (1.1.2011)	YES (1.1.2011)	YES (1.1.2011)	YES (1.1.2011)	YES (1.11.2010)
b) the transfer of other units that may be used by operators for compliance with the same Directive;	NO	NO	NO	YES (1.1.2011)	NO	NO	YES (1.1.2011)	YES (1.11.2010)
c) supplies of mobile telephones, being devices made or adapted for use in connection with a licensed network and operated on specified frequencies, whether or not they have any other use;	YES (1.4.2013; based on 199a as a follow up of a derogation based on article 395 of Directive 2006/112/EC which started on 1.6.2012)	YES (1.7.2015)	NO	YES (1.1.2016)	YES (1.1.2014)	NO	NO	YES (1.6.2007)
d) supplies of integrated circuit devices such as microprocessors and central processing units in a state prior to integration into end user products;	YES (1.4.2013; based on 199a as a follow up of a derogation based on article 395 of Directive 2006/112/EC which started on 1.6.2012)	YES (1.1.2017)	NO	YES (1.1.2016)	YES (1.1.2014)	NO	NO	YES (1.6.2007)
e) supplies of gas and electricity to a taxable dealer as defined in Article 38(2);	NO	NO	YES	YES for electricity (1.9.2013)	NO	NO	NO	YES (1.7.2014)
f) supplies of gas and electricity certificates;	NO	NO	NO	YES for electricity certificates (1.9.2013)	NO	NO	NO	NO
g) supplies of telecommunication services as defined in Article 24(2);	NO (1.6.2017 based on derogation pursuant to Article 395 of Directive 2006/112/EC)	NO	NO	NO	NO	NO	NO	YES (1.2.2016)
h) supplies of game consoles, tablet PC's and laptops;	YES (1.4.2013)	YES (1.7.2015)	NO	YES (1.1.2016)	NO	NO	NO	NO
i) supplies of cereals and industrial crops including oil seeds and sugar beet, that are not normally used in the unaltered state for final consumption;	NO	NO	NO	YES (31.5.2011)	YES (1.1.2014)	NO	NO	NO
j) supplies of raw and semi-finished metals, including precious metals, where they are not otherwise covered by point (d) of Article 199(1), the special arrangements for second-hand goods, works of art, collector's items and antiques pursuant to Articles 311 to 343 or the special scheme for investment gold pursuant to Articles 344 to 356.	NO	YES (1.10.2013)	NO	NO	YES (1.1.2014)	NO	NO	NO