

INTRACOMMUNITY TRADE

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Abbreviations

EU	European Union
VAT	Value Added Tax
VAT Act	Value Added Tax Act
MV	Motor Vehicle
VIES	VAT Information Exchange System

Section 1. General Issues

1.1. What is the Common Market of the EU?

The term "Common Market" is used since January 1993 for description of the trade between the member states.

1.2. What is the territory of the EU Common Market for the purposes of VAT?

Till the accession of the new member states in 2007, EU consisted of 25 member states. The table below shows the member states and those territories of theirs, which are included or excluded from the territory of EU for the purposes of VAT.

Member state	Includes...	But excludes...
Austria		
Belgium		
Bulgaria		
Czech Republic		
Cyprus		
Denmark		
Estonia		
Finland	Aland islands	
France	Monaco	French Martinique, French Guiana, Guadeloupe, Reunion, St Pierre islands and Miquelon
Germany		Heligoland, Büsingen,
Great Britain	Isle of Man, Channel islands	
Greece		Mount Athos
Hungary		
Ireland		
Italy		Livigno, Campione d'Italia, Italian waters of Lake Lugano
Latvia		
Lithuania		
Luxemburg		
Malta	Gozo, Comino	
The Netherlands		
Poland		
Portugal	the Azores, Madeira	
Romania		
Slovakia		
Slovenia		
Spain	Balearic islands	Canary Islands, Ceuta, Melilla
Sweden		

1.3. How is delivery of goods, transported from the territory of another member state to the territory of Bulgaria, called?

After the accession of our country to the Common Market, when acquiring goods from a supplier who has been registered for the purposes of VAT in another country, and the receiver in the territory of the country is a person registered under the VAT Act, whenever the goods are transported from another member state to the territory of the country, there will be no more import of goods, but "intracommunity acquisition".

The term "import" concerns only the regime of movement of goods arriving to the territory of Republic of Bulgaria from non-EU countries (third countries).

1.4. Is the delivery of goods from the territory of Bulgaria to the territory of another member state still called "Export"?

After the accession of our country to the Common Market, whenever a person registered under the VAT Act performs a delivery of goods, which are being transported to another member state, and the customer is a VAT registered person in the respective member state, that delivery is not any more treated as export but as "intracommunity supply".

The term "export" concerns only the taxation regime in the cases when goods leave the territory of the country, and the customer is located in the territory of a country outside the EU.

1.5. Do I have to pay VAT at the "border" for goods entering the territory of Bulgaria from other member states?

Answer: No!

Since the introduction of the Common Market in January 1993, VAT for delivery of goods subject of trade between member states, is no more charged and paid at the "border". In those cases the rule of reverse charge of tax (in cases of intracommunity acquisition) is being applied.

1.6. How is VAT accounted for in regards to deliveries of goods between traders registered for the purposes of VAT in different member states?

The taxation regime in the cases of deliveries of goods between persons, registered for the purposes of VAT in different member states, is being treated in the following way:

- The intracommunity supply is zero rated under the conditions described in greater detail in Sections 2 and 3;
- The VAT, in regards to the intracommunity acquisition, is due in the member state of destination of the goods (for details, please see Sections 2 and 5); and
- The acquirer of the goods inscribes the VAT amount in his VAT declaration under the VAT Act and applies the reverse charge mechanism, using VAT rate of 20%, while at the same time he has the right of tax credit for that tax (for details, please see Section 5).

1.7. Are there any special schemes for deliveries of goods, made to natural persons or persons not registered for the purposes of VAT?

Answer: Yes!

Various schemes are applied in the following cases:

- Supplies of new means of transport (automobiles, boats and aircrafts) to persons not registered for the purposes of VAT, e.g. natural persons, sole traders, non-personified associations, as well as legal persons.
- Distance selling.
- Purchases by persons or organizations for the performance of their activities which are not liable to taxation.

Section 2. Supplies and acquisitions concerning transfer of property, or movement of goods within the territory of the member states

2.1. How is VAT charged and accounted for on deliveries of goods between VAT registered traders from different member states (intracommunity supplies)?

The supplier in an intracommunity transaction has the right of zero rating, as VAT is due and charged in the member state where the goods are dispatched.

The receiver of the goods, which have become subject of intracommunity acquisition, levies VAT on the acquisition in the member state of dispatch, see Section 5. The exemptions from that rule are listed in point 2.3.

2.2. How VAT is charged and accounted for on deliveries of goods to non-registered for the purposes of VAT persons in another member state, or to private individuals?

Whenever a VAT registered person delivers goods to another member state and the customer is a non-registered person in that member state, the regime for intracommunity supply and acquisition can not be applied, because one of the parties in the business transaction is not a VAT registered person. In those cases, VAT is charged by the supplier in the member state from where the goods are dispatched. The exceptions of that rule are described in point 2.3.

2.3. What are the exemptions from the general principles described in point 2.1. and 2.2.?

The exemptions from the general principles are:

- Supply of new means of transport;
- Supply of goods which are installed or assembled at the expense of the supplier, on the territory of another member state;
- Supply of excise goods for private purposes;
- Supplies to diplomats, international organizations, NATO forces and other authorized persons and bodies in other member states, which under specific circumstances, may be exempted from VAT.

2.4. How is the movement of goods, used for the economic activity of a given person, treated?

Definition of such goods:

Sending, or transport of goods from the territory of the country to the territory of another member state, in cases when those goods are used for the economic activity of a VAT registered trader or of his branches or structural units, which are liable to register for the purposes of VAT in the other member state.

For movement of goods used for economic activity by one person, from the territory of the country to the territory of another member state where that person has branches or structural units, the general rules of the law which regulates the respective regime for taxation, are being applied.

By analogy, the general rules of the law are being applied for the movement of goods from the territory of other member states, where the person has a seat or owns branches or structural units, to the seat or branches/structural units of the person on the territory of Bulgaria.

Section 3. Zero- rating of supplies of goods to VAT registered person in another member state

3.1. Conditions for application of zero rate in the cases of intracommunity supplies.

The intracommunity supplies can be zero rated in case all the following conditions are simultaneously met.

Condition	Description
1	You should know/obtain the VAT identification number of your client including the two-letter prefix, as a country code (see point 4.4) and should check its validity. You should write down that data for your client on the invoice for the sale. This means that the receiver of the intracommunity acquisition, as per the date of the tax event, must be VAT registered in the member state where the goods are being delivered.
2	The goods are sent, or transported from the territory of Republic of Bulgaria to the territory of a member state in which the transport concludes.
3	You are in possession of evidences that the goods are being transported and are delivered to the territory of the other member state.

Section 4. Identification number for the purposes of VAT

4.1. What is "VAT number"?

A **VAT number** is a registration number issued in a member state for the purposes of levying of VAT. Those could be numbers identifying traders, as well as specially issued number for the purposes of the intracommunity trade. In Bulgaria, this VAT number will be the identification number of the traders from the tax registry with a prefix BG.

In the cases of registration under Article 152 from the VAT Act, the National Revenue Agency issues to the person an official identification number under Article 84, Para. 3 from the Tax insurance Procedure Code, on the grounds of filed application from the person under Article 95, Para.1. In those cases the VAT identification number contains the prefix EU.

The registration, under the VAT Act, for foreign persons through certified representative, is performed in the competent Directorate of the National Revenue Agency, where that certified representative has been registered.

A valid VAT number is a registration (identification) number of a person who, as per the date of occurrence of the tax event, for which an invoice for performed intracommunity supply is issued, is VAT registered in accordance with the provisions of the national legislation of the respective member state.

Invalid VAT number is a registration (identification) number of a person who, as per the date of occurrence of the tax event, for which an invoice for performed intracommunity supply should be issued, is **not** VAT registered in the respective member state.

4.2. How can I obtain the VAT identification number of my customer in EU?

Whenever you decide to trade with goods at the territory of EU, you should make the usual checks of your contractor's trading activity and credit worthiness. One of the requirements for applying the tax regime of intracommunity movement of goods is to ask your contractor for his identification VAT number. In case that this person is not VAT registered in a member state, i.e. he does not poses a valid VAT number, the supply you have performed can not be zero rated.

4.3. How can I check whether the VAT identification number of my client is valid?

The verification of a VAT number includes the crosscheck of the presented by the contractor data – name of the person, address, phone numbers, offices, warehouses, etc. with the information of the persons registered for VAT in the respective administration and provided via Internet. It is possible to compare that data with the incoming information from other traders.

If you are not sure about the validity of the provided number you can compare it with the format shown in point 4.5 and check its validity through the website of the EU:

http://ec.europa.eu/taxation_customs/vies/en/vieshome.htm

4.4. What are the prefixes of the member states?

Listed below are the codes of the member states which you should use as a prefix before the identification numbers of your clients from the EU:

Member state	Prefix	Member state	Prefix
Austria	AT	Italy	IT
Belgium	BE	Latvia	LV
Czech Republic	CZ	Lithuania	LT
Cyprus	CY	Luxemburg	LU
Denmark	DK	Malta	MT
Estonia	EE	The Netherlands	NL
Finland	FI	Poland	PL
France	FR	Portugal	PT
Great Britain	GB	Romania	RO
Germany	DE	Slovakia	SK
Greece	EL	Slovenia	SI
Hungary	HU	Spain	ES
Ireland	IE	Sweden	SE

4.5. How do VAT identification numbers in other member states look like?

The table below shows the format of the VAT identification numbers in each member state.

Member state	Structure	Format*
Austria	ATU99999999 ¹	1 group of 9 characters
Belgium	BE999999999 BE0999999999	1 group of 9 characters or 1 group of 10 characters

¹ The 1st position after the prefix is always "U".

Czech Republic	CZ99999999 or CZ999999999 or CZ9999999999	1 group of 8, 9 or 10 digits
Cyprus	CY99999999L	1 group of 9 characters
Denmark	DK99999999	4 groups of 2 digits
Estonia	EE99999999	1 group of 9 digits
Finland	FI99999999	1 group of 9 digits
France	FRXX999999999	1 group of 2 characters, 1 group of 9 digits
Germany	DE99999999	1 group of 9 digits
Great Britain	GB999999999 or GB99999999999 ² or GBGD999 ³ or GBHA999 ⁴	1 group of 3 characters, 1 group of 4 characters and 1 group of 2 characters; or the above, followed by a group of 3 digits; or 1 group of 5 characters
Greece	EL99999999	1 group of 9 digits
Hungary	HU99999999	1 group of 9 digits
Ireland	IE9S99999L	1 group of 8 characters
Italy	IT9999999999	1 group of 11 digits
Latvia	LV9999999999	1 group of 11 characters
Lithuania	LT999999999 or LT99999999999	1 group of 9 characters, or 1 group of 12 digits
Luxemburg	LU99999999	1 group of 8 characters
Malta	MT99999999	1 group of 8 digits
The Netherlands	NL9999999999B99 ⁵	1 group of 12 characters
Poland	PL9999999999	1 group of 10 digits
Portugal	PT99999999	1 group of 9 digits
Romania	RO9999999999	1 group of maximum 10 digits
Slovakia	SK9999999999	1 group of 10 digits
Slovenia	SI99999999	1 group of 8 digits
Spain	ESX99999999X ⁶	1 group of 9 characters
Sweden	SE999999999999	1 group of 12 digits

² Shows the traders' branch.

³ Shows the state authorities.

⁴ Shows the health authorities.

⁵ The 10th position after the prefix is always "B".

⁶ The first and the last character may be a letter or a digit; but both can not be digits.

Section 5. Acquisition of goods, on the territory of the country, from a tax liable person from another member state

5.1. Under what circumstances do I have to charge VAT on intracommunity acquisition?

If you are a VAT registered person and you make an intracommunity acquisition, i.e. you are buying goods from a VAT registered person in another member state, and those goods are delivered to the territory of Bulgaria, then you have to levy here VAT on that acquisition.

5.2. How and when do I charge VAT on intracommunity acquisition?

The mechanism for taxation of intracommunity acquisition is by self-charging of 20% VAT in the issued protocol. The tax base in the protocol is the same as the tax base, pointed in the invoice, issued by the VAT registered person in the other member state. The protocol is included in the Sales Ledger, as well as in the VAT declaration for the tax period, during which the tax event has accrued.

For the above mentioned VAT amount, the taxpayer has the right of deduction of tax credit by including the same protocol in the VAT declaration and in the Purchases Ledger, for the tax period during which that right has arisen, i.e. in the same VAT declaration, or in the VAT declaration for one of the three following tax periods.

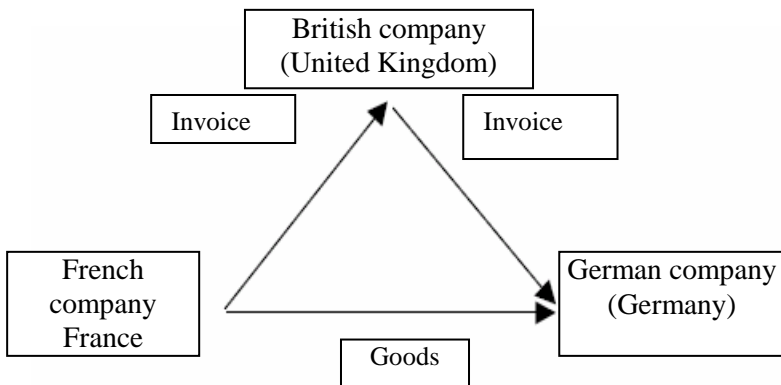
Section 6. Triangular transactions

6.1. What is a triangular transaction?

“Triangular transaction” is a term describing a simple scheme of chain delivery of goods in which three VAT registered persons from three different member states participate and the goods, instead of being delivered from one country to the next, they are directly supplied from the territory of the first country to the territory of the last country of destination.

6.2. Example of a triangular transaction in the context of the intracommunity trade.

An example for a triangular transaction in the context of intracommunity trade is shown on the chart below, where a British company receives an order for delivery of goods from a client in Germany. The British trader fulfils this order by ordering the goods directly from his own suppliers from France, asking for the goods to be consigned directly from France to Germany. In the example the three companies were registered for the purposes of VAT in the respective member states, and the goods were transported directly from the territory of France to the territory of Germany.



There is a supply of goods ...	For the purposes of VAT this supply is treated in the following way ...
By the French trader (transferor) to the British trader	For the French trader the delivery has a zero rate if the conditions described in point 3.1. have been fulfilled
By the British trader (intermediary in a triangular transaction) to the German trader	The British trader makes shipment to Germany taxable with zero rate.

By the British trader (intermediary) to the German trader (acquirer)	The German trader (the acquirer) levies VAT as a receiver of the delivery from the British trader.
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Section 7. Distance selling

7.1. What is distance selling?

Distance selling occurs when a tax liable person in one member state (different from the one where the transport is concluded) transports and delivers goods to clients in other member states, who are 'non-taxable persons', and are not registered for the purposes of VAT. These are natural and legal persons, public legal entities, charity organizations and companies which are not registered under the VAT Act because their turnover is under the registration threshold, or are not treated as taxable persons under the regulations of the law.

The most usual examples of distance sales are the postal orders, or goods ordered by Internet.

The taxation regime, applicable to distance sales, is not applied in cases when the goods:

- a) are new means of transport, or
- b) are being installed and/or assembled by, or on the account of the supplier, or
- c) are subject to the margin scheme for second hand goods, art products, collectors' items and antiques.

7.2. Charging of VAT on distance sales by a person registered under the Bulgarian VAT Act?

If you are a VAT registered person and you perform distance sales in another member state you should charge VAT at the rate stated in the VAT Act in Bulgaria, till the moment your turnover from your distance sales exceeds the threshold for mandatory registration in the respective country. After reaching that threshold, you as a supplier, will have to register in that member state and respectively levy the respective tax rate in that member state.

7.3. What is the registration threshold for distance selling in the other member states?

Each member state defines its own registration threshold in the respective national currency. You may contact the national tax authorities in the member state where the goods arrive and learn more about their requirements. In the following table you will find the thresholds of the different member states:

Member State	Threshold for application of the special scheme for acquisitions by taxable persons not entitled to deduct input tax and by non-taxable legal persons ¹		Threshold for application of the special scheme for distance selling ²		Exemption for small enterprises ³	
	National currency	Euro equivalent	National currency	Euro equivalent	National currency	Euro equivalent
Austria	€11.000		€100.000		€22.000	
Belgium	€11.200		€35.000		€5.580	
Bulgaria						25.600
Czech Republic		10.000		35.000		35.000
Cyprus	6.000 CYP	10.226	20.000 CYP	34.220		15.600
Denmark	80.000 DKK	10.722	280.000 DKK	37.528	50.000 DKK	6.667
Estonia	160.000 EEK	10.226	550.000 EEK	35.151		16.000
Finland	€10.000		€35.000		€8.500	
France	€10.000		€100.000		€76.300 or €27.000	
Germany	€12.500		€100.000		€17.500	
Great	61.000 GBP	87.678	70.000 GBP	109.598	61 000 GBP	86.112

¹ See second subparagraph of Article 28(a)(1) of Directive 77/388/EEC, as amended.

² See Article 28b, (2) of Directive 77/388/EEC, as amended.

³ See Article 24(2) of Directive 77/388/EEC, as amended. This scheme is reserved for taxable persons established within the territory of the country.

⁴ €37 000 when the economic activity consists principally in the supply of goods, €24 300 when the economic activity consists principally in the supply of services with a low value added (high inputs), and €14 600 in other cases, namely service providers with a high value added (low inputs).

Member State	Threshold for application of the special scheme for acquisitions by taxable persons not entitled to deduct input tax and by non-taxable legal persons ¹		Threshold for application of the special scheme for distance selling ²		Exemption for small enterprises ³	
Britain						
Greece	€10.000		€35.000		€9.000 or €4.000	
Hungary		10.000		35.000		35.000
Ireland	€41.000		€35.000		€55.000 or €27.500	
Italy	€8.263		€27.889		None	None
Latvia	7.000 LVL	10.778	24.000 LVL	36.952		17.200
Lithuania	35.000 LTL	10.138	125.000 LTL	36.207		29.000
Luxembourg	€10.000		€100.000		€10.000	
Malta		10.000		35.000		37.000 ⁴ 24.300 14.600
The Netherlands	€10.000		€100.000		None	None
Poland		10.000		35.000		10.000
Portugal	€8.978		€31.424		€9.976 or €12.470	
Romania		10.000		35.000		35.000
Slovakia		10.000		35.000		35.000
Slovenia		10.000		35.000		25.000
Spain	€10.000		€35.000		None	
Sweden	90.000 SEK	10.071	320.000 SEK	35.809	None	None

7.4. What are the registration rules when I perform distance selling of excise goods?

If you perform distance sales of excise goods in another member state you are required to register for the purposes of VAT in that country, regardless of the value of the deliveries. The rules are different when you supply goods to VAT registered clients in the member state, where the goods arrive.

7.5. Can I opt to charge VAT with the rate of the member state to which I am sending the goods?

Yes, you can charge VAT with the rate of the member state where the goods arrive, if you register for the purposes of VAT in that member state. In that case, you will have to account these taxes in that country until you reach the registration threshold under the conditions of distance selling.

Section 8. Requirements for accountancy and document processing

8.1. Is it necessary, apart from the VAT declaration, to submit another declaration for intracommunity trade?

Answer: Yes!

Apart from the VAT declaration (under the VAT Act) you should fill in two more declarations. They are:

- VIES declaration – a list of sales to traders registered for the purposes of VAT in another member state.
- Intrastat declaration – containing statistical information for the intracommunity trade between the EU member states. This applies to companies with dispatches and arrivals above given threshold.

Section 9. VIES declaration

9.1. What are my obligations for declaring the supplies of goods to other EU member states?

Traders are obliged to submit a new type of declaration – a VIES declaration. For more information regarding your duties in relation to the VIES declaration see Article 125, para. 2 from the VAT Act and Appendix N° 14 under Article 117, para. 1 of the Rules for application of the VAT Act.

9.2. How does the VIES declaration look like?

The VIES declaration is submitted according to a specimen, defined in the Rules for application of the VAT Act – Appendix N°14 under Article 117.

The declaration contains the following data:

1. Data for the registered person – name, VAT identification number, correspondence address.
2. Data for the person submitting the declaration – name, personal identification number, correspondence address.
3. Tax period for which the declaration is submitted, filled in the following format: mm/yyyy.
4. Amount of tax bases of all performed intracommunity supplies, including the tax base for the services under Article 22-24 from the law, with place of supply on the territory of another member state.
5. Total number of the 'declared lines'.
6. VAT identification number of the receiver/acquirer, including the prefix of the member state in accordance with ISO3166.
7. Total amount of the tax bases of the performed intracommunity supplies to one registered person in another member state.
8. Total amount of the tax bases of the performed services under Article 22-24 from the law to one registered person in another member state.
9. Total amount of the tax bases of the deliveries performed as an intermediary in triangular transaction to one person, registered in another member state.
10. Tax period during which the tax for the supplies is due in case it is different from the tax period under point 3.

9.3. What is VIES?

An IT system for exchange of VAT information between the EU member states – VIES serves for control of the intracommunity supplies of goods. It is an electronic data base which processes and stores the information from the VIES declarations of the traders, performing transactions within the territory of the Community. That information is exchanged at regular intervals between the tax administrations of the member states.

9.4. Who should submit VIES declarations?

One should submit a VIES declaration if:

- You supply goods to a trader, registered for the purposes of VAT in another member state, as well as in case of transfer of your own goods; or
- If you are an intermediary in a triangular transaction between traders registered for the purposes of VAT in other member states.

9.5. Is it necessary to submit a VIES declaration if my only supplies are as an intermediary in triangular transactions?

Answer: – Yes.

If you are a VAT registered person and you are an intermediary in a triangular transaction, which meets the conditions envisaged in the law, and you do not perform any other deliveries, you should submit a VIES declaration, together with the VAT declaration.

9.6. Do I have to declare the sending and transportation of goods by a VAT registered person from the territory of the country to the territory of another member state, in which the customer (the same person) is registered for the purposes of VAT?

Answer: - Yes.

An intracommunity acquisition against consideration means the receiving of goods at the territory of the country, by a VAT registered person (which goods will be used for the purposes of his economic activity), and the goods are being sent or transported from or on his account from the territory of another member state in which the person is registered for the purposes of VAT. Taking that into account, it is considered that the registered person has performed intracommunity supplies which should be mentioned in the VIES declaration.

9.7. If I am a VAT registered person and I performed a free of charge delivery of goods to a person resident in another member state, do I have to declare this in my VIES declaration?

Answer: Yes!

Subject of declaration are only the cases of free of charge transfer of ownership, or other right over property of third persons, whenever during the production, import, or its acquisition a tax credit has been partially, or fully deducted. That is not valid for the gratuitous provision of goods of insignificant value for the purposes of advertising, or provision of samples.

9.8. Do I have to declare the performed distance sales in my VIES declaration?

No, the distance sales are not included in the VIES declaration.

9.9. Should I include the temporary movement of my goods to another member state in my VIES declaration?

No, except in cases where the conditions of the transfer of the goods are being changed.

9.10. What currencies are being used by the other EU member states?

EU Member State	Currency	Name
Austria	EUR	Euro
Belgium	EUR	Euro
Czech Republic	CZK	Czech Crown (koruna)
Cyprus	CYP	Cyprus Pound
Denmark	DKK	Danish Crone
Estonia	EEK	Estonian Crown (croon)
Finland	EUR	Euro
France	EUR	Euro
Germany	EUR	Euro
Great Britain	GBP	British Pound
Greece	EUR	Euro
Hungary	HUF	Hungarian Forint
Ireland	EUR	Euro
Italy	EUR	Euro
Latvia	LVL	Latvian Lat
Lithuania	LTL	Lithuanian Lit
Luxemburg	EUR	Euro
Malta	MTL	Maltese Pound (liri)
The Netherlands	EUR	Euro
Poland	PLN	Polish Zlota
Portugal	EUR	Euro
Romania	ROL	Romanian Lei
Slovakia	SKK	Slovak Crown (koruna)
Slovenia	SIT	Slovenian Tollar

Spain	EUR	Euro
Sweden	SEK	Swedish Crown (krona)
