



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
**VAT and other turnover taxes**

TAXUD/1032/07-EN Part 5

**VAT in the European Community**

**APPLICATION IN THE MEMBER STATES,  
FACTS FOR USE BY  
ADMINISTRATIONS/TRADERS,  
INFORMATION NETWORKS, ETC.**

**Note**

**This document collates a range of basic information on the application of VAT arrangements in the Member States which has been obtained from the tax authorities concerned.**

**The sole purpose of distributing details of national provisions is to create a work tool. In no way does this document reflect the views of the Commission of the European Communities. Nor does it signify approval of the relevant legislation.**

# NETHERLANDS

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## **GENERAL INFORMATION**

### **1. IF A FOREIGN TRADER WANTS TO OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM, WHOM SHOULD HE CONTACT? (ADDRESS, TELEPHONE, FAX, EMAIL)**

Foreign traders may obtain information about the Dutch VAT system from:

Belastingdienst/Limburg/kantoor Buitenland  
Postbus 2865  
NL 6401 DJ Heerlen  
Tel.: 31 55 5 385 385 BelastingTelefoon Buitenland (Tax phone line for foreign countries)  
Fax : 31 45 5779634

### **2. WHAT IS THE ADDRESS OF THE NATIONAL TAX ADMINISTRATION WEBSITE? WHICH CATEGORIES OF INFORMATION ON VAT IS AVAILABLE ON THAT WEBSITE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS, ETC.)? AND IN WHICH LANGUAGE(S)?**

Website: [www.belastingdienst.nl/English/German](http://www.belastingdienst.nl/English/German)

### **3. WHERE IS IT POSSIBLE TO FIND NATIONAL VAT LEGISLATION AND REGULATIONS? IN WHICH LANGUAGE(S) ARE THEY AVAILABLE?**

- Belastingdienst/Limburg/kantoor Buitenland

General information about VAT, in English and German and in some cases French.

Legislation, etc. is available in Dutch only.

## **VAT REGISTRATION OF FOREIGN TRADERS**

### **4. WHAT ARE THE CIRCUMSTANCES GOVERNING THE NEED TO BE REGISTERED FOR VAT?**

VAT registration is required in the following circumstances:

- (1) where traders are established in the Netherlands or have a permanent establishment in the Netherlands from which they supply services or sell goods;
- (2) where foreign traders supply taxable services or sell taxable goods in the Netherlands to customers other than traders or legal persons;
- (3) where traders in other Member States carry out distance selling to private individuals in the Netherlands;

- (4) where foreign traders import goods, followed by intra-Community supply;
- (5) for the purchase and sale of certain goods subject to excise duty and goods in bulk;
- (6) for intra-Community acquisitions in the Netherlands;
- (7) where traders are not established in the EU and supply services electronically to customers established in the Netherlands other than traders.

**5. WHAT ARE THE SITUATIONS WHERE REGISTRATION IS UNNECESSARY BECAUSE THE RECIPIENT OF THE GOODS OR SERVICES IS LIABLE FOR THE TAX? IN SUCH SITUATION, IS IT POSSIBLE TO REGISTER ON A VOLUNTARY BASIS?**

- Where a trader is not established in the Netherlands but supplies services or sells goods within the Netherlands to a trader or body established in this country;
- Also in the case of subcontracting, the supply of staff, the supply of immovable property located in the Netherlands, the supply of used material and the supply of services in this field.

**6. WHOM SHOULD A FOREIGN TRADER CONTACT TO REGISTER FOR VAT? (DETAILS ABOUT THE DEPARTMENT, INCLUDING ADDRESS, TELEPHONE AND FAX E-MAIL...)**

- Belastingdienst/Limburg/kantoor Buitenland  
Postbus 2865  
NL 6401 DJ Heerlen  
Tel.: 31 55 5385385 BelastingTelefoon Buitenland  
Fax: 31 45 5779634

**7. PLEASE DESCRIBE THE DETAILED PROCEDURES (INCLUDING NECESSARY DOCUMENTS) FOR ISSUING VAT IDENTIFICATION NUMBERS TO FOREIGN TRADERS.**

The following procedure is applied for issuing VAT identification numbers. Foreign traders (traders established in another Member State or non-EC country) must apply for registration to the Limburg Tax Authority/Department for Foreign Traders at the above address. They will receive a questionnaire which they must complete and return. In urgent cases, a provisional number can be issued.

## **THRESHOLDS**

**8. WHICH THRESHOLD DO YOU OPERATE AS REGARDS INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 34 OF THE VAT DIRECTIVE (2006/112/EC)?**

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/traders/vat\\_community/vat\\_in\\_EC\\_annexI.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf)

**9. WHICH THRESHOLD DO YOU OPERATE AS REGARDS ACQUISITIONS BY NON-TAXABLE LEGAL PERSONS OR EXEMPT PERSONS UNDER ARTICLE 3(2) OF THE VAT DIRECTIVE (2006/112/EC)?**

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/traders/vat\\_community/vat\\_in\\_EC\\_annexI.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf)

**APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN (NON-EU) TRADERS**

**10. WHAT ARE THE SITUATIONS IN WHICH THE APPOINTMENT OF A TAX REPRESENTATIVE IS OBLIGATORY?**

A tax representative is appointed in the following situations:

At the request of a trader who is not domiciled or established in the Netherlands;

Appointment of a tax representative is compulsory:

- a. if a foreign trader is liable for tax in the Netherlands pursuant to Article 5a(1) of the 1968 Turnover Tax Act and is established or has his registered office in a non-EU country with which no legal instrument exists as referred to in Article 21(2)(b) of the 6th Directive;
- b. for a supply made to the foreign trader, for which the latter is charged tax pursuant to Part a, point 7, Special provision, or Part a, point 8, Special provision, of Table II of the 1968 Turnover Tax Act. The obligation also applies to supplies subsequent to that referred to above.

Only traders established in the Netherlands may be registered as tax representatives of foreign traders established outside the Netherlands.

## **11. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

- A person wishing to act as tax representative must have a licence.

Persons wishing to act as general tax representative (AFV) must apply for an AFV licence from their own tax inspector. This application must be accompanied by a declaration by the foreign trader stating that the applicant is authorised to act on his behalf.

If an application is made by the AFV, the foreign trader must be registered with the Department for Foreign Traders and will be issued with a VAT identification number. If the trader already has a VAT identification number, this must be stated in the licence application.

Persons wishing to act as general tax representative (AFV) must apply for a BFV (limited tax representative) licence from their own tax inspector. This application must be accompanied by a declaration by the foreign trader stating that the applicant is authorised to act on his behalf.

Where a BFV is involved, the VAT identification number and the name and address of the tax representative must be given on the invoices for the relevant supplies issued by the foreign trader.

## **12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?**

A tax representative acts in the place of the taxpayer in all matters regarding the rights and obligations connected with the tax return and the payment of tax, including, in the case of intra-Community acquisitions, the obligation to submit recapitulative statements of customers.

The conditions are laid down in the licence (see point 6). They include the provision of a guarantee. In addition, there might be requirements regarding the recording of transactions for which he acts as representative.

The tax representative is afforded the same legal protection as any other taxable person.

## **13. WHAT ACTION CAN YOU TAKE IN THE EVENT OF FAILURE BY A TRADER IN ANOTHER COUNTRY TO DESIGNATE A TAX REPRESENTATIVE IN YOUR TERRITORY?**

Under existing regulations, assessments and fines may be imposed on foreign traders who have undertaken taxable supplies in the Netherlands without being registered there and without completing a VAT return.

**14. IS IT NECESSARY TO SET UP A BANK GUARANTEE?**

- The recipient decides on the form of guarantee. This can take the form of a cash deposit, surety, mortgage and pledging of goods, securities or claims, etc.

**APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS ESTABLISHED IN THE EU**

**15. IS IT POSSIBLE TO APPOINT A TAX REPRESENTATIVE OR A TAX AGENT?**

-idem

**16. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

-idem

**17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX REPRESENTATIVE?**

-idem

**18. ARE THERE SITUATIONS WHERE IT IS OBLIGATORY TO SET UP A BANK GUARANTEE?**

-idem

**INVOICING**

**RULES ABOUT INVOICING**

**19. WHERE CAN THE RELEVANT RULES (LAWS, REGULATIONS, INSTRUCTIONS, GUIDELINES...) BE FOUND?**

- Articles 15, 35, 35a to 35d and Article 37 of the Turnover Tax Act;
- Articles 25, 32 and 33 of the Decision.

# ISSUANCE OF INVOICES

## **20. CASES WHERE AN INVOICE NEEDS TO BE ISSUED**

- on the supply of goods or services to another trader or to a non-trader who is a legal person;
- on distance selling;
- on the supply of new means of transport to private individuals in other EU Member States;
- on payments on account.

## **21. WHAT ARE THE RULES ON CORRECTIVE INVOICES (CREDIT / DEBIT NOTES)?**

- the invoice issued is collected and replaced by a new invoice;
- the invoice issued can be supplemented by an additional invoice/credit note. The supplement must contain a reference to the original invoice.

## **22. WHAT IS THE TIME LIMIT FOR ISSUING INVOICES?**

- By the 15th day following the month in which the goods or services were supplied.

## **23. WHAT ARE THE RULES FOR SUMMARY INVOICING?**

- The invoicing requirements are satisfied by the invoice alone or together with the duplicate bills. The periodic summary invoice is then the actual invoice.

## **24. WHAT ARE THE CONDITIONS IMPOSED ON SELF-BILLING?**

- Self-billing must be undertaken in the name and on behalf of the trader who has supplied the goods or services;
- The invoice must satisfy the invoicing requirements;
- There must be a pre-agreed arrangement between the supplier and the customer;
- The supplier must agree to the invoices issued.

## **25. IS THERE ANY SPECIFIC RULE IN RELATION TO OUTSOURCING OF INVOICES TO A PERSON WHO IS ESTABLISHED OUTSIDE THE EU?**

- This is authorised provided that the invoices are issued in the name and on behalf of the trader who has supplied the goods or services. The trader's name must be given on the invoice and all other invoicing requirements must also be satisfied.



## **CONTENT OF INVOICES**

### **26. UNDER WHAT CONDITIONS MUST THE VAT NUMBER OF THE CUSTOMER BE ON THE TAX INVOICE?**

- on application of the reverse charge procedure, whereby the customer must account for the VAT and
- on intra-Community supplies.

### **27. ANY OTHER SPECIFIC RULE IN RELATION TO THE CONTENT OF THE INVOICE**

- date of issue, a sequential number, in the case of the reverse charge procedure and intra-Community supplies, also the VAT identification number of the customer, name and address of the supplier, the quantity and nature of the goods supplied or the extent and nature of the services rendered, date of supply of the goods or services, remuneration, the rate, exemption, margin scheme, unit price excluding VAT, in the case of means of transport, the identification details, in the case of payment of VAT by a tax representative, the name, address and VAT identification number of the tax representative.

## **ELECTRONIC INVOICING**

### **28. AS REGARDS INVOICES SENT WITH ADVANCED ELECTRONIC SIGNATURES, IS IT OBLIGATORY TO USE QUALIFIED CERTIFICATED AND SECURE-SIGNATURE-CREATION DEVICES? IF SO, PLEASE GIVE DETAILS.**

No.

An advanced electronic signature is required within the meaning of Article 2(2) of Directive 1999/93/EC of the European Parliament and of the Council of 13 December 1999 on a Community framework for electronic signatures (OJ L 13, 2000).

An advanced electronic signature must meet the following requirements:

- it is uniquely linked to the signatory;
- it is capable of identifying the signatory;
- it is created using means that the signatory can maintain under his sole control; and
- it is linked to the data to which it relates in such a manner that any subsequent change of the data is detectable.

**29. AS REGARDS INVOICES SENT BY ELECTRONIC DATA INTERCHANGE, IS AN ADDITIONAL SUMMARY DOCUMENT ON PAPER OBLIGATORY? IF SO, PLEASE GIVE DETAILS ABOUT ITS CONTENT AND PROCEDURE.**

No.

With regard to the possibilities of electronic invoicing, it was stipulated, with effect from 1 January 2004, that where electronic data interchange was used in accordance with the Recommendation of 19 October 1994 (EDI), a reconciliation statement in paper form would be required.

On the basis of experience acquired in the meantime, the individual requirement of a reconciliation statement in paper form lapsed as of 1 January 2006.

This means that henceforth, where EDI is used, the general requirement suffices that the data interchange agreement provides for the use of procedures which guarantee the authenticity of the origin and the integrity of the data.

This last general requirement may nevertheless mean that a paper-based reconciliation statement is required under certain circumstances. However, in that case, this is an "other method" (see question 30).

**30. DO YOU ALLOW INVOICES ISSUED PURSUANT TO ARTICLE 233(1), SECOND SUBPARAGRAPH OF THE VAT DIRECTIVE ("BY USING ANY OTHER ELECTRONIC MEANS")? IF SO, UNDER WHICH CONDITIONS AND FORMALITIES?**

Yes, in the Netherlands, the so-called "other method" under Article 22(3)(c) of the 6th VAT Directive is accepted provided that the authenticity of the origin and the integrity of the content are guaranteed and the inspector is informed that the other method has been used (Article 35b(2)(c)).

Traders wishing to ascertain whether, with regard to the other method referred to in paragraph 2(c), the authenticity of the origin and the integrity of the content of the invoice are guaranteed can apply at the same time to the inspector, who decides by decision which is open to appeal.

**31. ARE THERE ANY OTHER SPECIFIC RULES IN RELATION TO ELECTRONIC INVOICING?**

No specific requirements are laid down concerning rules in relation to electronic invoicing.

## **STORAGE OF INVOICES**

### **32. WHAT ARE THE RULES ON THE PLACE OF STORAGE OF INVOICES?**

- Traders must store their invoices in their records. In the case of electronic invoices, a right of access must be guaranteed. The authenticity of the origin and the integrity of the content must be guaranteed for the entire storage period.

Taxable persons must make the invoices available if this is of relevance for the calculation of the tax they or third parties have to pay.

### **33. IS PRIOR NOTIFICATION OF INVOICES STORED IN ANOTHER COUNTRY AN OBLIGATION? IF SO, PLEASE SPECIFY.**

- No.

### **34. WHAT IS THE OBLIGATORY STORAGE PERIOD FOR INVOICES?**

- 7 years and

- concerning immovable property, 10 years, in connection with the adjustment period.

### **35. WHAT ARE THE SPECIFIC RULES ON STORAGE FORM AND POSSIBLE CONVERSIONS?**

- A right of access must be guaranteed for electronic invoices. The authenticity of the origin and the integrity of the content must be guaranteed throughout the storage period.
- The data in the electronic invoices may not be altered and must remain readable throughout the entire storage period.

### **36. ANY OTHER SPECIFIC RULE IN RELATION TO INVOICE STORAGE?**

- No.

## **SIMPLIFIED INVOICES**

**37. WHAT ARE THE SITUATIONS WHERE SIMPLIFIED INVOICING IS ALLOWED PURSUANT TO ARTICLE 238 OF THE VAT DIRECTIVE (2006/112/EC)? AND WHAT ARE THE SPECIFIC RULES?**

- a. the transport of persons by public transport or taxi;
- b. the supply of food and beverages in the catering sector;
- c. exchange transactions between traders;
- d. issuing summary invoices;
- e. the use of acceptance giros and automatic transfers.

The following applies in respect of invoices under a, b and e:

- statement of the date;
- identification of the trader supplying the goods or services;
- identification of the goods or services supplied;
- payment of the amount of VAT or information on the basis of which the amount can be calculated.

Invoices under c must:

- contain all the information which would have to be given on a separately issued invoice. In the case of motor vehicles and motorcycles, the registration number must also be given.

## **PERIODIC VAT RETURNS**

**38. UNDER WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?**

If issued with a return, a trader is obliged to submit it. Where a trader is not issued with a return but is liable to pay the tax, he is required to request a return.

Within one month of the end of the tax period to which this relates.

**39. AT WHAT INTERVALS ARE VAT RETURNS AND ASSOCIATED PAYMENTS TO BE MADE?**

The following intervals are applicable:

(1) in principle, VAT returns have to be submitted and associated payments made every quarter;

(2) where a business fulfils certain conditions, the interval is reduced to one month; it may also be fixed at one month if the trader so requests;

(3) small traders may submit returns annually.

**40. DOES A SPECIAL REGIME AS REGARDS PERIODIC VAT RETURNS EXIST FOR SMALLER TRADERS AND/OR CERTAIN CATEGORIES OF BUSINESS? IF SO, PLEASE DESCRIBE THEM.**

Traders for whom the VAT payable does not exceed EUR 1 883 a year are allowed to submit their VAT return annually.

Small traders who are exempt from administrative obligations with regard to VAT and traders supplying exclusively exempt goods and/or services are not required to submit a return.

**41. DO YOU OPERATE SIMPLIFIED CALCULATIONS OF TAX LIABILITY? IF SO, WHAT ARE THE QUALIFYING CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?**

Traders having difficulties in meeting the deadline for calculating the correct amount of VAT due may obtain authorisation to estimate the VAT due. For this there are two methods:

(1) the estimated amount for a return period (month or quarter) must be offset against the correct amount in the following period;

(2) traders submitting monthly returns may estimate the VAT due for the first two months of a quarter. The correct amount must be settled for the last month of the quarter.

## **RECAPITULATIVE STATEMENTS**

**42. AT WHAT INTERVALS ARE RECAPITULATIVE STATEMENTS TO BE SUBMITTED?**

Recapitulative statements must in principle be submitted quarterly.

On request, traders meeting the requirements may submit annual recapitulative statements.

**43. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN CHAPTER 6 (RECAPITULATIVE STATEMENTS) OF TITLE XI OF THE VAT DIRECTIVE (2006/112/EC)?**

No.

**44. DO YOU OPERATE SIMPLIFIED PROCEDURES AS REGARDS RECAPITULATIVE STATEMENTS AS PROVIDED FOR IN ARTICLE 269 OF THE VAT DIRECTIVE**

**(2006/112/EC)? IF SO, WHAT ARE THE RELATED THRESHOLDS FOR APPLYING SUCH PROCEDURES?**

The Netherlands operates the following simplified procedures. (Traders wishing to avail themselves of these procedures must apply to the tax administration.):

An application to make an annual statement can be made if:

- annual turnover in intra-Community supplies does not exceed EUR 15 000;
- no intra-Community supplies of new means of transport are made;
- the value of all goods and services, excluding VAT, for the year does not exceed EUR 200 000.

## **ELECTRONIC RETURNS**

**45. IS IT POSSIBLE TO SUBMIT VAT RETURNS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT RETURNS ELECTRONICALLY?**

- This requirement does not apply for foreign traders.

**46. IS IT POSSIBLE TO SUBMIT RECAPITULATIVE STATEMENTS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT STATEMENTS ELECTRONICALLY?**

- This requirement does not apply for foreign traders.

## **ADMINISTRATIVE REQUIREMENTS**

**47. DO YOU OPERATE A FLAT-RATE SCHEME? IF SO, TO WHOM DOES THE SCHEME APPLY?**

(1) Certain retail traders who have problems calculating the VAT due on the basis of cash receipts may apply a flat-rate scheme if their supplies of goods are subject to both the reduced and the standard rate of VAT. This possibility can only be applied if the traders have difficulties in apportioning the goods sold to the different tax rates. In this case the trader has the choice between different methods of flat-rate calculation.

(2) Traders who provide their staff with food and beverages may apply a special scheme for this purpose.

(3) Traders applying the “flat-rate scheme for farmers” are allowed not to invoice VAT to their customers. Traders purchasing goods from traders applying this scheme still have the right to deduct 5.1% (as at January 2001) from the purchase price as input tax.

**48. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS OTHER THAN THOSE ALREADY MENTIONED? IF SO, PLEASE GIVE A DESCRIPTION.**

No.

**49. IN WHICH LANGUAGE(S) ARE FORMS (PERIODIC VAT RETURNS AND RECAPITULATIVE STATEMENTS) AVAILABLE OR TRANSLATED INTO?**

- The returns and recapitulative statements are in Dutch. Various explanations are available in English and German.

## **RIGHT OF DEDUCTION**

**The answers to these questions describe the present situation with regard to the deduction of input VAT. Adjustment of the legislation to take account of the European Court of Justice judgment in the Charles/Tijmen case has not yet been completed. This may have an impact on the method and possibilities of deduction of input VAT.**

**50. FOR WHICH CATEGORIES OF GOODS AND SERVICES IS THERE NO RIGHT OF DEDUCTION?**

- traders supplying exclusively exempt goods and services;
- hotel and catering expenditure;
- used for: business gifts and other gifts to persons who cannot deduct any VAT; - staff facilities; - the supply of food and beverages to staff and entertainment expenses;
- traders coming under the flat-rate scheme for farmers;
- if the trader does not possess an invoice which meets the requirements;

- Private use by an employee of a car made available by the trader.

**51. ARE THERE CATEGORIES OF GOODS AND SERVICES IN WHICH THERE IS A PARTIAL RIGHT OF DEDUCTION? IF SO, WHAT IS THE PERCENTAGE?**

- In the case of mixed use of goods and services with regard to exempt and taxed supplies, deduction depends on the extent to which the goods are used for the taxable supplies.

- flat-rate scheme for private use of car, all input tax is deductible and is subsequently corrected to 12% of 25% of the catalogue value.



## **ANNEX 1: THRESHOLDS**

[http://europa.eu.int/comm/taxation\\_customs/taxation/vat/traders/vat\\_community/index\\_en.htm#annexI](http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexI)

## **ANNEX 2: VAT IDENTIFICATION NUMBERS**

[http://europa.eu.int/comm/taxation\\_customs/taxation/vat/traders/vat\\_community/index\\_en.htm#annexII](http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexII)

## **ANNEX 3: ABBREVIATIONS**

[http://europa.eu.int/comm/taxation\\_customs/taxation/vat/traders/vat\\_community/index\\_en.htm#annexIII](http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexIII)