

The VIES Traders Manual

Version 1

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VIES (VAT Information Exchange System) Foreword

This manual provides detailed information on the VIES regime which came into effect on 1st January 1993 and has been updated to reflect all new developments and changes to that system since then, relevant to traders.

This version replaces all previous versions.

Each VAT registered trader who zero-rates goods and/or services to VAT registered traders in another Member State must submit a VIES Statement. As regards to VIES, there is no threshold, a VIES statement must be submitted regardless of value.

This manual aims to give a broad overview of the VIES system. It focuses on those issues which are likely to be of interest to most intra-Community suppliers and to those required to furnish a VIES Statement for the first time. It includes a comprehensive guide to filing on ROS.

The relevant VIES legislation is contained in the various Acts, Regulations and Directives mentioned in [paragraph 3.1](#) below.

Contact Details

Traders are encouraged to contact the VIES team electronically through [MyEnquiries](#).

MyEnquiries is an online service that allows traders to send and receive correspondence securely to and from Revenue. For VIES queries please select the MyEnquiries Category “VIES, INTRASTAT and Mutual Assistance (VIMA)”.

Business customers who have a ROS digital certificate can access the service through ROS, using the ‘My Services’ tab under ‘Other Services’.

For more details see: [MyEnquiries](#)

Telephone Enquiries

VIES: +353 (0) 1 7383653

Email Correspondence

If a trader is not registered for ROS and the information required is not available on the [Revenue](#) website, please contact Revenue via email as follows:

- VIES General enquiries – vimahelp@revenue.ie
- ROS registration – roshelp@revenue.ie

Postal Address

Office of the Revenue Commissioners,
Collector-General’s Division,
Sarsfield House,
Francis Street,
Limerick,
V94 R972,
Ireland.

1. Introduction to VIES

1.1. Introduction

In January 1993, frontier controls on the movement of goods between EU Member States were abolished and importers and exporters in EU trade no longer were required to complete customs documentation. Under Council Regulation (EEC) No. 218/92 of 27th January 1992, the EU Council established a system of administrative co-operation known as the VAT Information Exchange System (VIES) which was designed to prevent and deter abuse of the VAT zero-rating provisions for goods traded in the EU from 1st January 1993. An integral part of the VIES arrangements is a requirement that each Member State must store and process specific information which it collects from its traders about their trade with other Member States. See [paragraph 2.4.](#)

1.2. Changes to VIES Arrangements

From 1st January 2010 there were two important changes to the VIES arrangements. Council Directive 2008/8/EC introduced the reporting of Business-to-Business (B2B) services under the VIES reporting provisions. Council Directive 2008/117/EC introduced monthly filing of VIES returns for certain categories of traders.

For the impact on VIES of the United Kingdom leaving the European Union please see [Appendix 10.](#)

1.3. Trader Obligations

This system places obligations on traders to submit periodic declarations of their trade to the Revenue Commissioners. Statements required for VIES relate only to the supply of goods and services to VAT registered traders in other EU countries. From 1st January 2021 Supplies of Services to VAT registered traders in Northern Ireland are no longer reported on VIES Returns. Please see [Appendix 10.](#)

1.4. 'Domestic' v 'Intra-EU' Vat Numbers

Revenue has developed a two-tier VAT registration system whereby traders can apply for a 'domestic-only' VAT registration or an 'intra-EU' VAT registration. This change applies only to persons applying for VAT registration after 17th June 2019. 'Domestic only' VAT registration applies to goods and services supplied and received in the State (for businesses not undertaking any intra-EU trade). 'Domestic only' VAT registered traders do not make VIES returns. If a trader registers for domestic-only purposes and subsequently wish to engage in intra-EU trade, they may then apply for an intra-EU VAT registration.

An intra-EU registration will facilitate intra-community acquisitions from, and reporting of intra-community supplies to, all EU Member States including Ireland. From 17th June 2019, where a new application for intra-EU registration is approved

by Revenue, the trader will be automatically registered for VIES reporting obligations.

All existing (pre-17th June 2019) VAT registered traders are deemed to be intra-EU VAT registered. These traders do not need to contact Revenue regarding their intra EU VAT registration but may need to contact Revenue to register for the obligation to submit VIES Returns.

The VIES system applies to intra-EU trade only.

2. The VAT Information Exchange System (VIES)

2.1. VIES General

VAT controls rely a great deal on the auditing of trader's commercial records (such as accounts, transport documents, invoices, settlement documents, etc.) and on co-operation arrangements between Member States.

Zero-rating of trade between Member States is conditional on the trader being able to show that the goods/services have in fact been supplied to an intra-EU VAT registered person/trader in another Member State. Other conditions are set out in [paragraph 4.1](#) below.

2.2. VAT Information Exchange System

The VAT Information Exchange System (VIES), put in place by the EU, contributes to the effectiveness of these VAT arrangements. It provides a mechanism whereby checks can be made in each Member State on the validity of claims to zero-rating and it helps to detect unreported movements of zero-rated goods between Member States.

VIES also enables traders who have doubts about the validity of VAT numbers quoted to them, to confirm the intra-EU VAT registration numbers of their customers in other EU Member States.

2.3. Member States and their Alpha Codes

Under the EU rules governing VAT in the Single Market, VAT registration numbers in all the Member States have, from 1st January 1993, been prefixed by alpha codes indicating the country of their issue. Irish VAT numbers have been prefixed by "IE" to denote their Irish origin. The full list of Member States and their alpha codes is as follows:

Austria (AT), Belgium (BE), Bulgaria (BG), Croatia (HR), Cyprus (CY), Czech Rep (CZ), Denmark (DK), Estonia (EE), Finland (FI), France (FR), Germany (DE), Greece (EL), Hungary (HU), Ireland (IE), Italy (IT), Latvia (LV), Lithuania (LT), Luxembourg (LU), Malta (MT), Netherlands (NL), Northern Ireland (XI), Poland (PO), Portugal (PT), Romania (RO), Slovakia (SK), Slovenia (SI), Spain (ES), Sweden (SE).

The proper alpha code forms an integral part of all VAT numbers and must be quoted along with the VAT number on all invoices.

2.4. Periodic Statements

An essential part of the VIES arrangements is that traders making EU supplies to other Member States are obliged to provide to their tax authorities periodic

statements giving specific details of their trade (i.e., intra-Community supplies of goods/services and certain transfers of goods) with other Member States. Each Member State maintains a database in which it stores and processes the information on these statements to enable control checks of the kind mentioned in [paragraph 2.2](#) to be carried out.

The VIES system applies to intra-EU trade only. The Customs requirements including the normal export entry procedures continue to apply to third country trade.

3. The VIES Statement

3.1. VIES Law

- Council Directive (92/111/EC)
- Value-Added Tax Regulations, 1992 (S.I. No. 413 of 1992)
- Council Regulation (EC) No. 1798/2003.
- Council Regulation (EU) 904/10 effective 01/01/2012.
- Council Directive (2006/112/EC).
- Sections 82 & 83 Vat Consolidation Act 2010.
- Regulation 26 Value-Added Tax Regulations, 2010 (S.I. No 639 of 2010).
- Council Directive 2008/8/EC (Services)
- Council Directive 2008/117/EC (Monthly filing)
- Section 115 VAT Consolidation Act 2010

3.2. Details required in a VIES Statement

Each intra-EU VAT registered supplier of goods/services to other Member States is required to supply a periodic VIES statement to Revenue containing the following information:

- Traders own intra-EU VAT registration number.
- The intra-EU VAT registration number, including the relevant national alpha codes of each of the customers in other Member States to whom they have made a zero-rated intra-Community supply of goods/services e.g. outbound sales, during the period (See [paragraph 4.8](#) for VAT number formats).
- The total aggregate value of such supplies made to each such customer during the period.
- Details of goods involved in triangulation (see [Appendix 8](#) for details).
- Details of goods involved in Call Off Stock (see [Appendix 9](#) for details).

3.3. Branch to Branch Transactions

Certain transfers of goods to other Member States for the purpose of the trader's business e.g., branch-to-branch transactions are deemed to be intra-Community supplies (see [Appendix 11](#), Question 3). The value to be given for such transactions in VIES statements should be the open market value of the goods.

3.4. Determining Date

The date that the VAT becomes chargeable determines in which periodic VIES Statement the supply is to be included. VAT becomes chargeable on the date of issue of the invoice or the 15th day of the month following that of the supply, whichever is the sooner. In the case of transfers for business purposes, the determining date shall be the date the goods were transferred.

3.5. Filing Dates

A statement is required in respect of each calendar month if the value of supplies exceeds the quarterly threshold of €50,000 for goods. Suppliers of services may opt to file quarterly or monthly statements only.

N.B. Where a supplier makes no supplies to other Member States in a particular period, a "Nil" statement must be submitted for that period.

3.6. Turnover Data

The VIES Statement involves the furnishing of aggregate turnover information only. Traders should not provide details of individual transactions on the VIES Statement, but merely a total value figure for trade with each intra-EU VAT registered customer in another Member State during each period.

3.7. Mutual Assistance

Information collected by each Member State from VIES Statements is available to the tax authorities of other Member States solely for the purpose of controlling the taxation of goods acquired in other Member States and to combat evasion of VAT.

3.8. Filing VIES Statements and making Corrections.

VIES Statements must be filed on-line, using Revenue's On-line Service (ROS). Statements can be filed online for the current year and the previous two years only (see [Appendices 1-2-3](#)). Traders who are required to submit older statements must submit paper VIES statements (see [Appendix 7](#)). For a sample paper VIES Statement form please see [Appendix 5](#).

Corrections to VIES Statements for current and previous two years can be made online. Please see [Appendix 4](#) for details. Traders who need to make corrections to

older statements must submit paper VIES Correction forms (see [Appendix 7](#)). For sample VIES Corrections forms see [Appendix 6](#).

VIES Statements are additional to and separate from VAT 3 returns.

3.9. Trader Obligation to File

Although traders identified by Revenue as being currently involved in intra-Community trade may be advised of their obligations under the VIES system, the onus is on the traders to supply this information even if not specifically advised of their obligations by Revenue.

3.10. Group Registered Traders

A trader may make their own VIES Statement or may appoint an agent (e.g., their accountant or the person who completes their VAT returns) to make VIES Statements on their behalf. For traders who are group registered for intra-EU VAT the following arrangements apply:

- Each trader in the group should always use their own intra-EU VAT registration number as well as their own business name or trading name as appropriate, and address, on the invoice when making an intra-Community supply. The group remitter's registration number should not be used unless the trader concerned is in fact the group remitter.
- Each trader in the group should file their own separate VIES Statement (quoting their own intra-EU VAT number) in respect of the zero-rated supplies etc. made by them. (See [paragraph 3.2](#) above)
- The group remitter may make an individual VIES Statement for each trader in the group under the intra-EU VAT number of the individual trader concerned.

VAT 3 returns should continue to be made in the usual way.

3.11. VIES Statement Due Date

VIES Statements must be submitted, by the 23rd day of the month following the end of the relevant period, e.g., the January monthly statement must be received by the 23rd of February. e.g., the March quarterly statement must be received by the 23rd of April.

3.12. Filing on ROS

ROS is Revenue's online gateway, providing business customers with a quick, secure, and cost-effective method to engage electronically with Revenue. ROS has produced

both online and off-line facilities for the completion of VIES Statements (see [Appendices 1-2-3](#)).

System requirements are defined on the ROS site [here](#).

ROS can accommodate a VIES Statement up to a maximum of 30 lines by inputting the details directly on-line.

If the number of lines is more than 30 and less than 6,000, the ROS off-line application must be used, see [The ROS Offline Application \(Appendix 2\)](#).

3.13. Large Filers

Traders with VIES Statements that include more than 6,000 lines are classified as large filers. Statements from these traders are uploaded directly into ROS using suitable software. For more information, please see [here](#).

4. Intra-Community Supplies and intra-EU VAT Number Validation

4.1. Conditions for Zero-Rating the supply of Goods/Services

Prior to 1st January 1993 all exports of goods to destinations outside the State, qualified for the zero rate of VAT. This continues to be the case for exports to countries outside the EU. However, under the EU VAT arrangements applicable from that date, an Irish trader registered with an intra-EU VAT number may zero-rate the supply of goods/services to a customer in another Member State provided that:

- The customer is registered for VAT in the other Member State.
- The customer's intra-EU VAT registration number is obtained and retained in the supplier's records (see [paragraphs 4.5 to 4.8](#) below).
- This number, together with the supplier's intra-EU VAT registration number, is quoted on the sales invoice.
- (a) The goods are dispatched and transported to the other Member State, or
(b) The services are provided to a trader in another Member State.
- The supplier retains appropriate commercial documentary evidence that the goods have been removed from the State (see [4.3](#) below) where relevant.
- A periodic VIES Statement is supplied to Revenue containing information outlined in [paragraph 3.2](#).

4.2. If unable to comply

If the supplier is unable to comply with the above, VAT should be charged and remitted at the appropriate Irish rate. If a supplier is not able to satisfy the Revenue Commissioners that consignments of goods/services have been sold and delivered to an intra-EU VAT registered person in another EU Member State, the supplier will be liable for the payment of Irish VAT on the transaction.

4.3. Documentary Evidence of Transport of Goods

Where transport of the goods is arranged by the customer or the goods are taken away by the customer using his/her own transport, the seller will need to be satisfied that the goods are dispatched and transported to another Member State. The normal documentary evidence should be retained in relation to the sale itself. In addition, the supplier should obtain and retain documentary evidence from the customer that the goods were received in another Member State. The type of documentation acceptable will include transport documents, copies of warehouse

receipts, delivery dockets etc. It might also be prudent for the supplier to record details (e.g., vehicle registration numbers) of the means of transport used by the customer.

4.4. Verifying an intra-EU VAT Number

Revenue has provided a facility whereby Irish traders can verify the intra-EU VAT registration numbers quoted by their customers in other Member States (link to the Europa website [here](#)).

However, use of the verification system is not obligatory and traders, who are familiar with their customers and are aware of their bona fides from trading with them over a period, will not be expected to use the verification system. Instead, they should contact such customers and ask them to confirm in writing their intra-EU VAT registration number.

An Irish trader, who has doubts about the validity of an intra-EU VAT number quoted by a customer, can use the verification system to establish whether a particular number is valid. The system is primarily intended to be used in such circumstances and is not intended for routine checks.

4.5. The Verification System

Under EU rules, the verification system can be used only to confirm whether a specified intra-EU VAT number relates to a named trader. It cannot be used either to find out what a particular trader's intra-EU VAT number is or to find out the name and address to which a particular intra-EU VAT number relates.

4.6. Verification in Writing

Each verification may be confirmed in writing by Revenue, if required, and traders should request this information through the [MyEnquiries](#) facility on ROS.

4.7. VAT Number Format

Traders are advised that before inserting a customer's intra-EU VAT registration number in Box 10 of the VIES Statement, they should verify the VAT number format, including the country code prefix. See [4.8](#) hereunder.

4.8. Country VAT Number Format

COUNTRY	VAT NUMBER FORMAT	EXAMPLE
AUSTRIA	One letter and eight digits	ATU12345678
BELGIUM	Ten digits	BE0123456789
BULGARIA	Nine or ten digits	BG123456789 BG0123456789
CROATIA	Eleven digits	HR2345678901
CYPRUS	Eight digits and one letter	CY12345678M
CZECH REPUBLIC	Eight, nine or ten digits	CZ12345678 CZ123456789 CZ1234567891
DENMARK	Eight digits	DK12345678
ESTONIA	Nine digits	EE123456789
FINLAND	Eight digits	FI12345678
FRANCE	Eleven digits	FR12345678912
GERMANY	Nine digits	DE123456789
GREECE	Nine digits	EL123456789
HUNGARY	Eight digits	HU12345678
IRELAND	Six digits and two letters or seven digits and one or two letters	IE1234567A IE123456A IE1234567AB
ITALY	Eleven digits	IT12345678912
LATVIA	Eleven digits	LV12345678912
LITHUANIA	Nine or Twelve digits	LT123456789 LT123456789123
LUXEMBOURG	Eight digits	LU12345678
MALTA	Eight digits	MT12345678
NETHERLANDS	Eleven digits and one letter	NL123456789B12
NORTHERN IRELAND	Nine digits or twelve digits (if the number represents a sub company within a group)	XI123456789 XI123456789001
POLAND	Ten digits	PL1234567891
PORTUGAL	Nine digits	PT123456789
ROMANIA	Two to ten digits	RO12
SLOVAKIA	Ten digits	SK1234567891
SLOVENIA	Eight digits	SI12345678
SPAIN	Eight digits and one letter or seven digits and two letters	ESA12345678 ESX1234567W
SWEDEN	Twelve digits	SE123456789123

Table 1: Table showing Country VAT Number Format

4.9. Credit Notes

If a credit note is given in respect of goods/services previously invoiced but found to be defective or not matching the goods/services ordered by the customer etc., the trader should treat the transaction as follows. If the credit note issues within the same VIES Statement period as the supply, the value of the supply is reduced for VIES purposes by the value of the credit note and the two (or more) transactions are netted out. Similarly, with a credit note which issues in a subsequent reporting period during which there is one or more other transactions; the transactions and the credit note are netted out, and the netted-out figure is included in the relevant VIES Statement. If that netted-out figure is a minus figure, a minus is put in front of the value for VIES Statement purposes. Where a credit note issues in a statement period in which there are no other transactions, the credit note figure appears as a minus figure on the VIES Statement.

4.10. Validation Checks

Revenue conducts a check on the validity of the customer's intra-EU VAT number quoted on VIES Statements. As a result of this check, where the intra-EU VAT number fails validation, queries may be sent out to traders. Where a trader is advised of such an error, Revenue must be advised of the correct intra-EU VAT number(s). Failure to supply correct intra-EU VAT number will nullify a claim to zero-rated supply.

Queries may also be sent out to traders who fail to insert "S" in flag box if they provide services or if they insert "S" in flag box when only registered for Goods.

5. VIES Action list for Traders.

5.1. Action list for Traders

Newly established traders who supply goods/services to intra-EU VAT registered customers in other Member States might find the following approach useful:

- Study this manual carefully and contact the VIES team in Revenue via MyEnquiries with any questions.
- Remember, even if a trader has not been specifically advised of their obligations, the onus is on the trader to make the appropriate statements.
- Assess the implications of VIES filing for the trader.
- Decide how the relevant information is to be collected and collated.
- Ensure that the VIES Statement is submitted by the due date (see [paragraph.3.11](#)).
- Decide who is to collect and collate the information. Notify the VIES team in Revenue via MyEnquiries if an agent is to be nominated to do this work.
- Check whether the trader is obliged to make a quarterly or a monthly statement.
- Ask customers to confirm their intra-EU VAT numbers (see [paragraph 4.4](#)) ensuring that the number has the relevant alpha prefix and is in the proper format (see [paragraph 4.8](#) above).

5.2. VIES Registration Form

If the trader is required to submit VIES Statements, a [VIES Registration Form](#) should be downloaded, completed and returned via [MyEnquiries](#) to the VIES team in Revenue.

6. VIES Penalties

6.1. Overview

Any person who fails to comply with Sections 82 or 83 of the VAT Consolidation Act, 2010 or who contravenes the Value Added Tax (Statement of Intra-Community Supplies) Regulations, 1993 is liable to a penalty of €4,000 per return outstanding. Revenue has an active prosecution policy in this regard.

6.2. Compliance Checks

As part of its general control procedures, Revenue conducts programmes of visits to traders, which include checks of records and record systems, to ensure compliance with VIES. VIES data is used by Revenue for compliance and control purposes.

VIES Appendices

Appendix 1: Filing VIES Returns Online in ROS

Login to [ROS](#), then click on the “Complete a Form On-Line” under the “File A Return” heading. Select “VIES” from the tax type dropdown box, then select the correct registered filing frequency i.e., “VIES Monthly” or “VIES Quarterly” and click the “File Return” button.

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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

My Frequently Used Services

MyEnquiries

Employer Services

Revenue Payroll Notifications (RPNs)
[Request RPNs](#)

Payroll
[Submit payroll](#)
[View payroll](#)

Returns
[Statement of Account](#)

File a Return

Complete a Form Online

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

VIES VIES - Monthly File Return →

Figure 1: Screenshot showing File a Return option.

The Trader's intra-EU VAT Number will prepopulate with their intra-EU VAT number. Complete the form as required ensuring that the correct Return period from the drop-down menu is selected. Click "Next".

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Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

VIES Return Header Page

Step 1 - VIES Details
To begin filing, complete the form below.
Returns are due by the 23rd day of the month following the relevant period.

Form Data Sign & Submit Acknowledgement
1 2 3

Form Help
View FAQ's on filing VIES Returns
☑ Denotes required field

Please indicate if you are completing this return on behalf of a 3rd Party

Trader's VAT Number

Please enter your VAT Number (i.e. Declarant's VAT Number)

Please select the period of this return

Please indicate if this is a Nil Return

Click Next to go to the next page

Click Back to go to the previous page

Figure 2: VIES Return Header Page

Enter the customer's intra-EU VAT number, prefixed with their country code e.g., DE is the country prefix for Germany. Enter the total value of supplies to that customer for that period. Complete the rest of the form as required selecting "Next Customer" to add new Customers or "Finish VIES Details" to end.

Please ensure there are **NO REPEAT** VAT numbers with the same supply type in any one period.

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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

VIES Return Detail Page

Step 2 - VIES Details
To continue filing, complete the form below.

Returns are due by the 23rd day of the month following the relevant period. You may enter a maximum of 30 line items using this online application. You may finish at any time by clicking on the Finish VIES Details button.

Form Data 1 Sign & Submit 2 Acknowledgement 3

Form Help
View FAQ's on filing VIES Returns
☑ Denotes required field

VIES Details

Customer VAT Number ☑

Value of Supplies ☑ €

Please Indicate if Triangulation was involved

Please indicate if Value of Supplies relates to Services

Click on the **Next Customer** button to proceed to the next Customer

Click on the **Delete Customer** button to delete this Customer

Click on the **Finish VIES Details** button to complete VIES Details and proceed to the Summary

Click on the **Back** button to return to the VIES Header Details page

Figure 3: VIES Return Detail Page

Summary page: Select the 'Back' button to make any edits or 'Next' button to proceed.

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Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

VIES Return Summary Page

Step 1
Returns are due by the 23rd day of the month following the relevant period.

Form Data Sign & Submit Acknowledgement

Form Help
View FAQ's on filing VIES Returns

VIES Summary for

Period of Return: 01/08/2019 - 31/08/2019

Type of Return: Monthly

Traders VAT Number

Declarant VAT Number / TAIN

Total Value of Supplies € 7500

Total Number of Customers 2

Click **Next** to go to the next page

Click **Back** to go to the previous page

Figure 4: VIES Return Summary Page

Enter Password and select the “Sign & Submit” button to submit Return.

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Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

VIES Return

Step 3
Complete the certificate information and click on Sign and Submit to send your Return to Revenue

Form Data 1 Sign & Submit 2 Acknowledgement 3

Information If your **transaction** is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate Is-1515847 [Help](#)

Enter Password Password

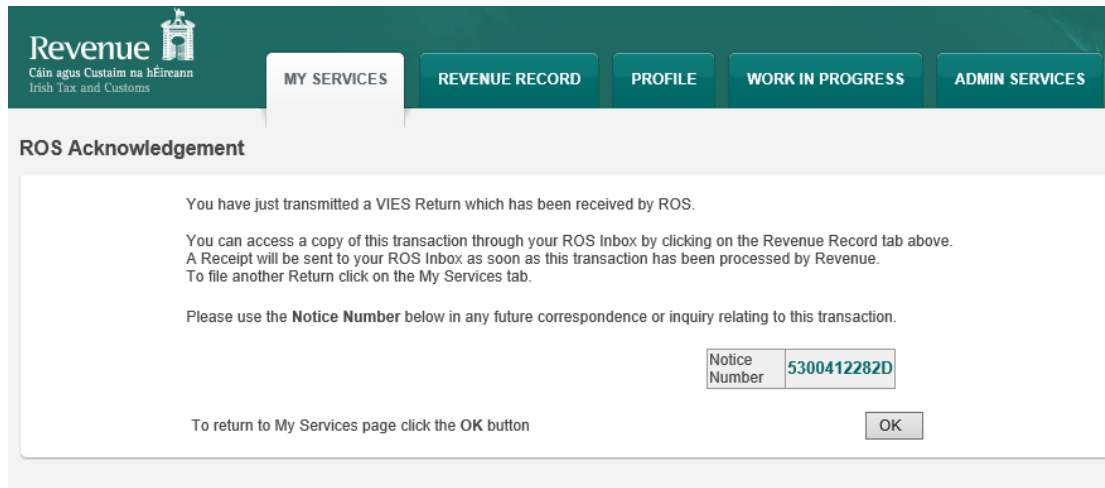
Sign & Submit Back

0%

Figure 5: Screenshot showing Sign and Submit Page.

A ROS Acknowledgement is returned showing that the VIES Return has been submitted successfully.

Please note that if there is no notice number, the Return has not been successfully filed.



The screenshot shows the Revenue website interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. To the right of the logo is a navigation bar with five tabs: 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. Below the navigation bar is a section titled 'ROS Acknowledgement'. The main content area contains the following text:

You have just transmitted a VIES Return which has been received by ROS.

You can access a copy of this transaction through your ROS Inbox by clicking on the Revenue Record tab above.
A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue.
To file another Return click on the My Services tab.

Please use the **Notice Number** below in any future correspondence or inquiry relating to this transaction.

Notice Number **5300412282D**

To return to My Services page click the OK button

OK

Figure 6: ROS Acknowledgement

Appendix 2: The ROS Offline Application

The ROS Offline Application is used to work on a VIES Return offline.

Install the VIES Offline Application.

Instructions on how to install the ROS Offline Application are available on ROS in the [ROS Offline Application](#) section.

Download the VIES Return Forms.

Once installed, open the ROS Offline Application.

Click “Download” on the home screen, then click the “Refresh” button and scroll up/down the screen to find the available VIES form. Download or update this form as necessary, then scroll to the bottom of the screen and click the “Finished” button.

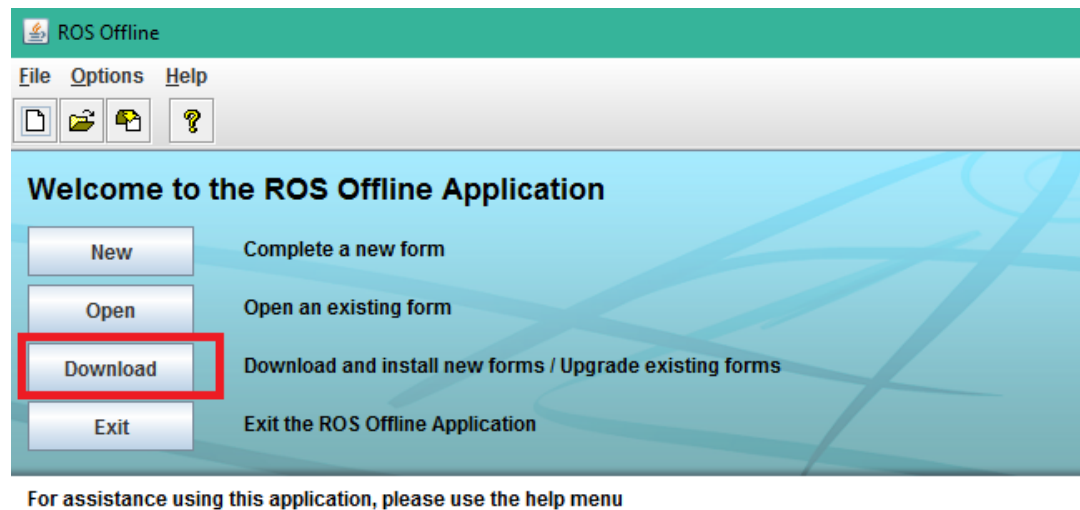
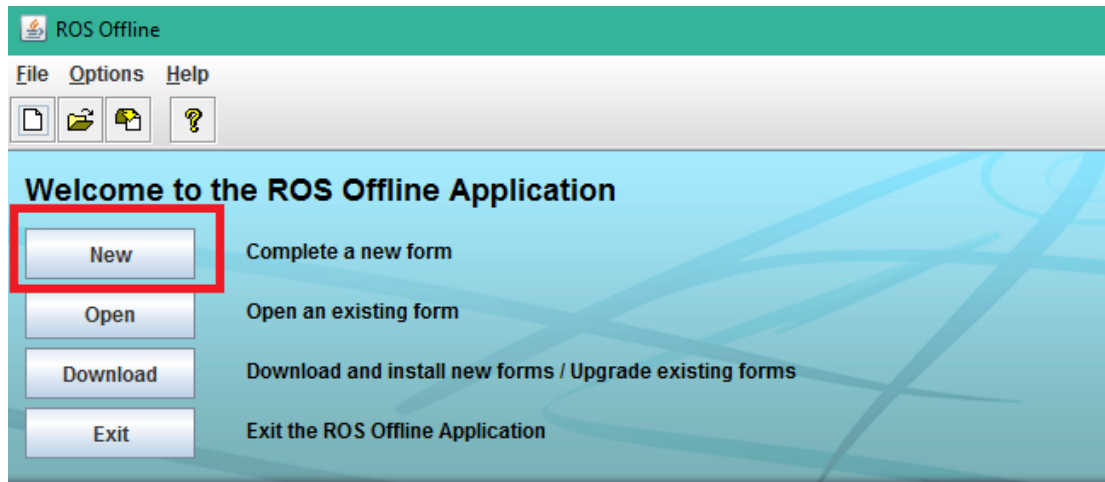


Figure 7: ROS Offline Application Welcome Page

Appendix 3: Filing VIES Returns using the ROS Offline Application

Open the ROS Offline Application. Click “New” on the home screen.



For assistance using this application, please use the help menu

Figure 8: ROS Offline Application Welcome Page

Scroll down and Click on the VIES icon.

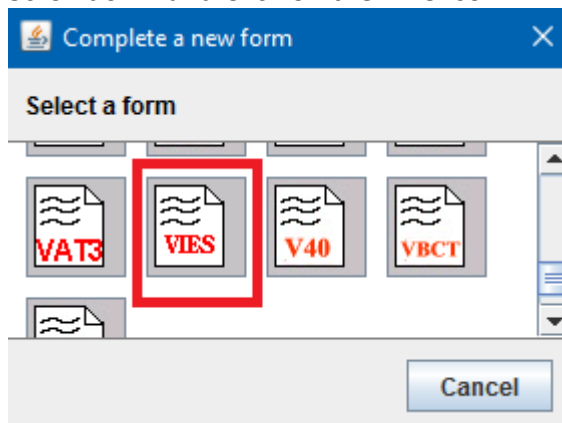


Figure 9: Complete a New Form

Select the correct year and click “OK”.

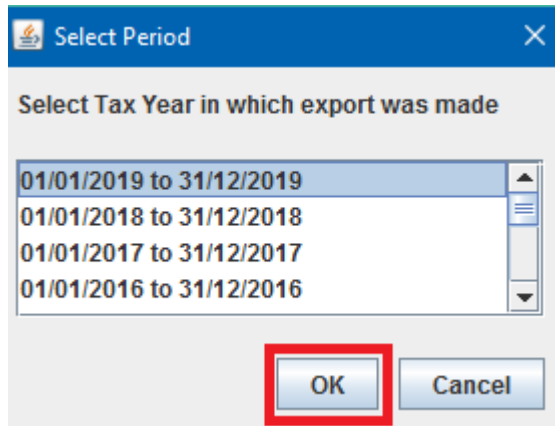


Figure 10: Select Period

Enter Trader intra-EU Vat No, select type of return i.e., Monthly/Quarterly, select correct filing period. Click “Continue”.

Figure 11: VIES Return Header Details Page

On Summary Details Screen Click on “Edit” and then “Add Line Item”.

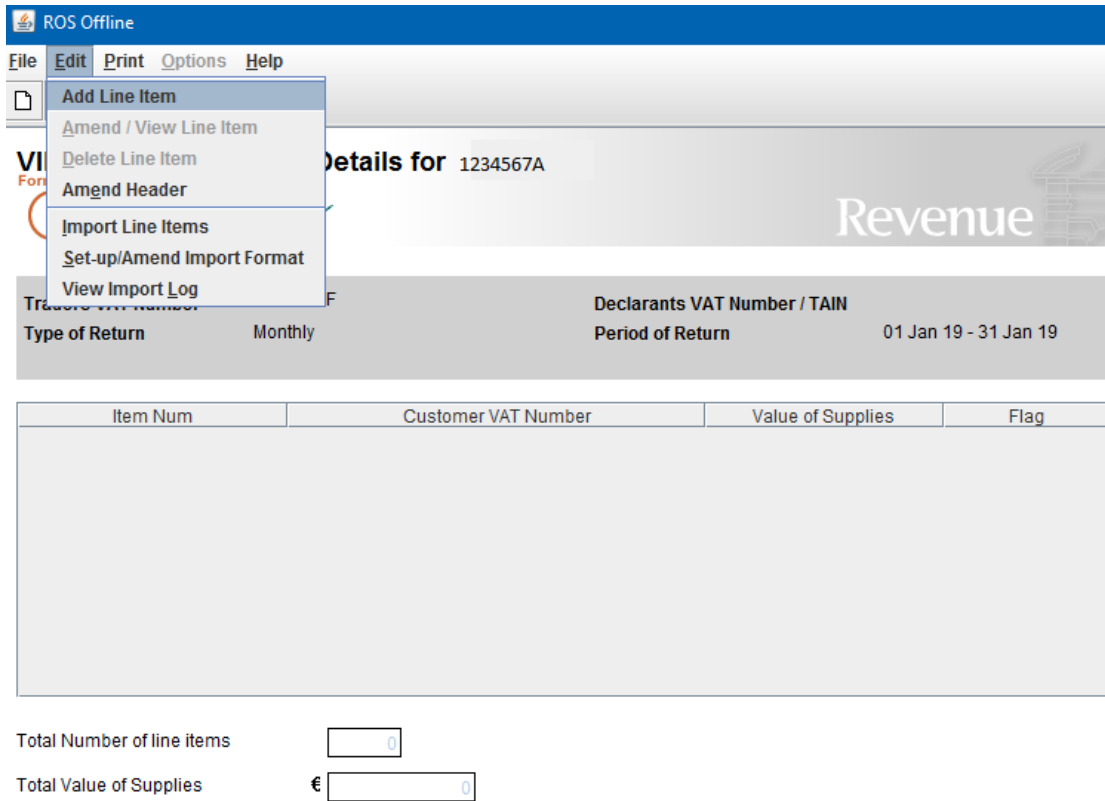


Figure 12: Add Line-Item Option

Enter the customer's intra-EU VAT number, prefixed with their country code e.g., DE is the country prefix for Germany. Enter the total value of supplies to that customer for that period. If Value of Supplies relate to Services, please tick box as appropriate. Complete the rest of the form as required clicking "Add" to add new Customers (Maximum of 6000). Click "OK" when finished.

Please ensure there are NO REPEAT VAT numbers with the same supply type in any one period.

The screenshot shows the 'VIES Return Details for 1234567A' form in the ROS Offline application. The form includes a menu bar (File, Edit, Print, Options, Help) and a toolbar. The main content area displays the following information:

Traders VAT Number	1234567A	Declarants VAT Number / TAIN	
Type of Return	Monthly	Period of Return	01 Jan 19 - 31 Jan 19

Below the table, there are input fields and checkboxes:

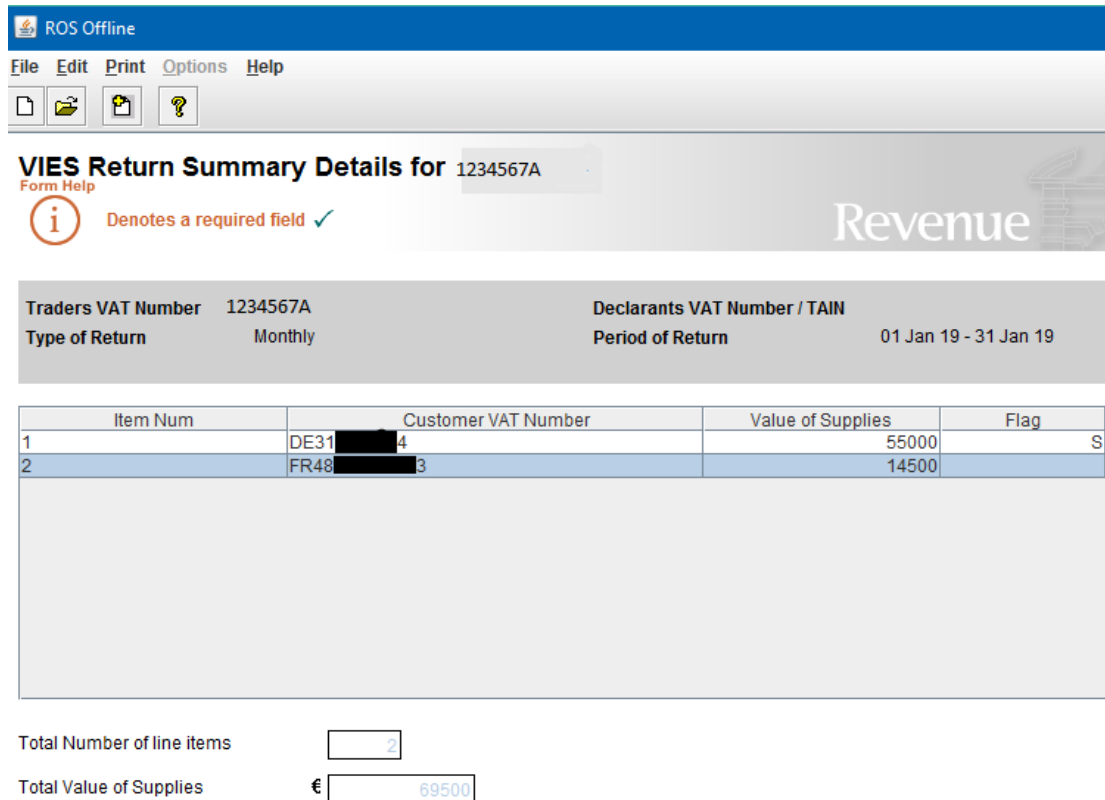
- Customer VAT Number ✓: DE31 [REDACTED] 4
- Value of Supplies ✓: € 55000
- Please indicate if Triangulation was involved:
- Please indicate if Value of Supplies relates to services:

At the bottom, there are three buttons: OK, Cancel, and Add. The 'Add' button is highlighted with a red box.

Figure 13: VIES Return Details Page

VIES Return Summary Details Screen shows details of all entries. Flag for Goods is left blank, Flag for Triangulation is a T, Flag for Services is an S.

Click “Edit” and then “Amend / View Line Item” to make any changes to these details.



ROS Offline

File Edit Print Options Help

VIES Return Summary Details for 1234567A

Form Help

Denotes a required field ✓

Revenue

Traders VAT Number 1234567A
Type of Return Monthly

Declarants VAT Number / TAIN
Period of Return 01 Jan 19 - 31 Jan 19

Item Num	Customer VAT Number	Value of Supplies	Flag
1	DE31 [REDACTED] 4	55000	S
2	FR48 [REDACTED] 3	14500	

Total Number of line items

Total Value of Supplies €

Figure 14: VIES Return Summary Details Page

Select “File”, “Save As” to save the file. File will default to the VIES folder. File name defaults to last 3 digits of VAT number/ year/period with a .vie extension. File location /name may be changed as desired. Click “Save”. Then Click “File”, “Close” to exit application.

File is now ready to upload to ROS. Please see [Uploading Offline VIES Returns into ROS](#) for instructions.

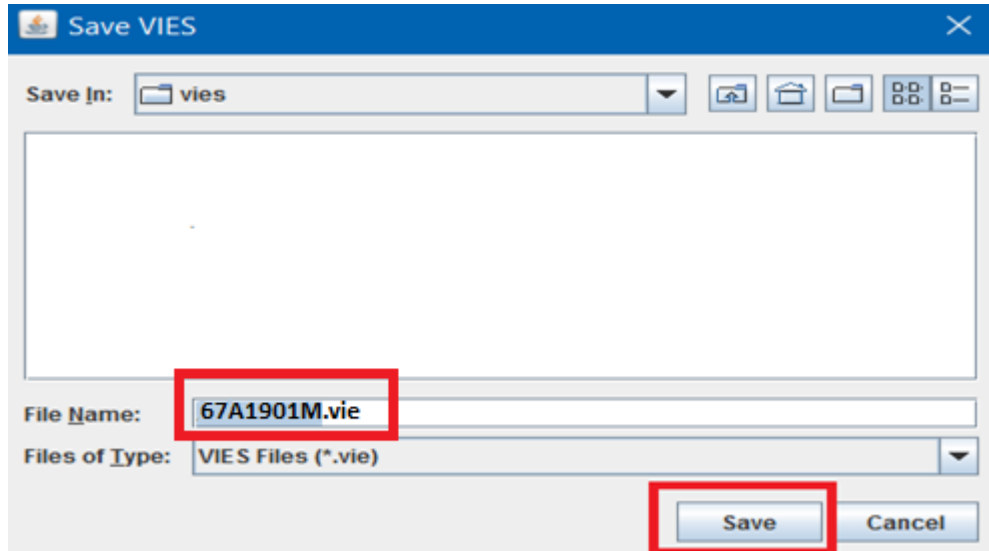


Figure 15: Save As - VIES.vie File

Importing a CSV file into ROS Offline.

VIES return data held in a CSV file can be imported into the ROS Offline Application from the “VIES Return Summary Screen”. This option is efficient and saves manual entry of data by the user with an option to import 6,000 lines (max) of information.

How to create the CSV file format.

The following is an example of the CSV file format to use. Column A = intra-EU VAT Number, Column B = Value (rounded to nearest euro) Please note values should not include separator (,), Column C = Leave Blank if Goods or enter T if Triangulation. Column D = S for Services. **Ensure there are no blank lines included in the file.**

Please ensure there are NO REPEAT VAT numbers with the same supply type in any one period.

	A	B	C	D
1	DE3[REDACTED]4	5000		
2	FR4[REDACTED]253	256		S
3	DE2[REDACTED]1	123		S
4	ESB[REDACTED]1	-500		
5	DE8[REDACTED]9	15587	T	
6	DK2[REDACTED]	23697		
7	FR2[REDACTED]452	1897	T	
8	DE2[REDACTED]4	65487		
9	CY1[REDACTED]G	22		
10	DE8[REDACTED]8	654321		S
11	SE5[REDACTED]4801	-756		
12				
13				

Figure 16: Example of CSV File

An Excel file with VIES data can easily be saved as a csv file by selecting file “Save as type” with the save options in excel. A csv file will only have one worksheet but an excel file can have more than one. Please note that header and trailer records are optional within the files.

Select “Save as type: CSV (Comma delimited) (*.csv)” in excel, which will then save the file as csv.

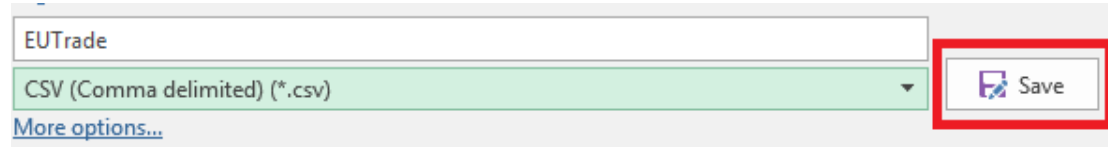


Figure 17: Save File as CSV File in Excel

How to import the CSV file into ROS Offline.

Click on “Edit”, then “Set-up/Amend Import Format” on the VIES Return Summary Screen.

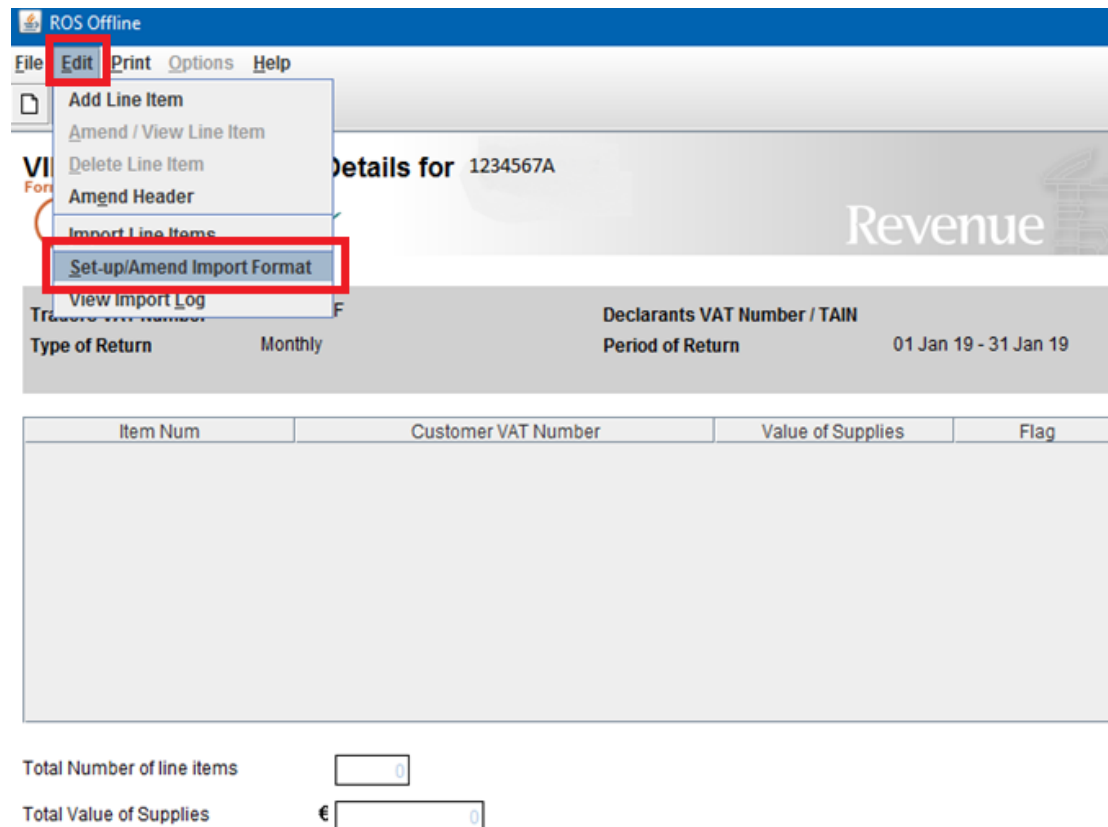


Figure 18: Set- up / Amend Import Format

Select "CSV" from Import Format drop down box.

Select "Customer VAT Number" and set it to "Order = 1", "Value of Supplies (EURO)" set to "Order = 2", "Triangulation" set to "Order = 3" and "Services Flag" set to "Order = 4". Click "Save and Continue".

Set-up/Amend Import Format
Form Help

i Denotes a required field ✓

Import Format ✓ **CSV**

Name	Order	Length
Surplus Field 1	0	4
Surplus Field 2	0	4
Surplus Field 3	0	4
Surplus Field 4	0	4
Surplus Field 5	0	4
Customer VAT Number	1	8
Value of Supplies (EURO)	2	10
Triangulation	3	1
Services Flag	4	1

Order **4** Header Record **No**

Length **1** Trailer Record **No**

Save and Continue Cancel Clear All

Figure 19: Set-up / Amend Import Format Screen

On the VIES Return Summary Screen click on “Edit” and then “Import Line Items”.

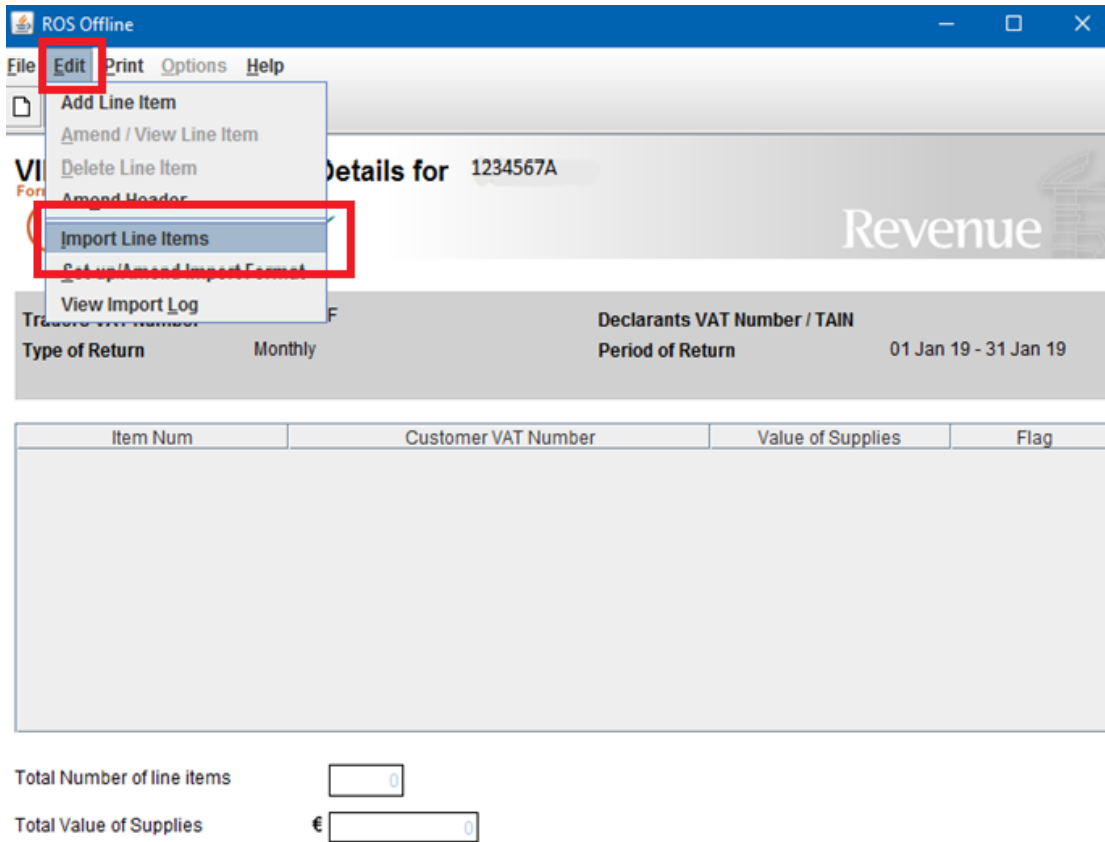


Figure 20: Import Line Items

Click on “Existing Import Format” and Click “OK”.

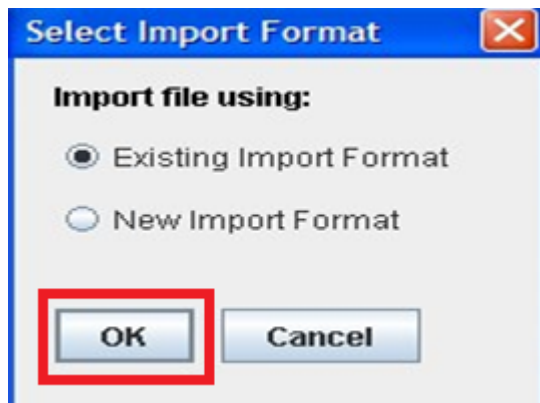


Figure 21: Select Import Format

Browse to the pre-prepared .CSV file and click “Open”.

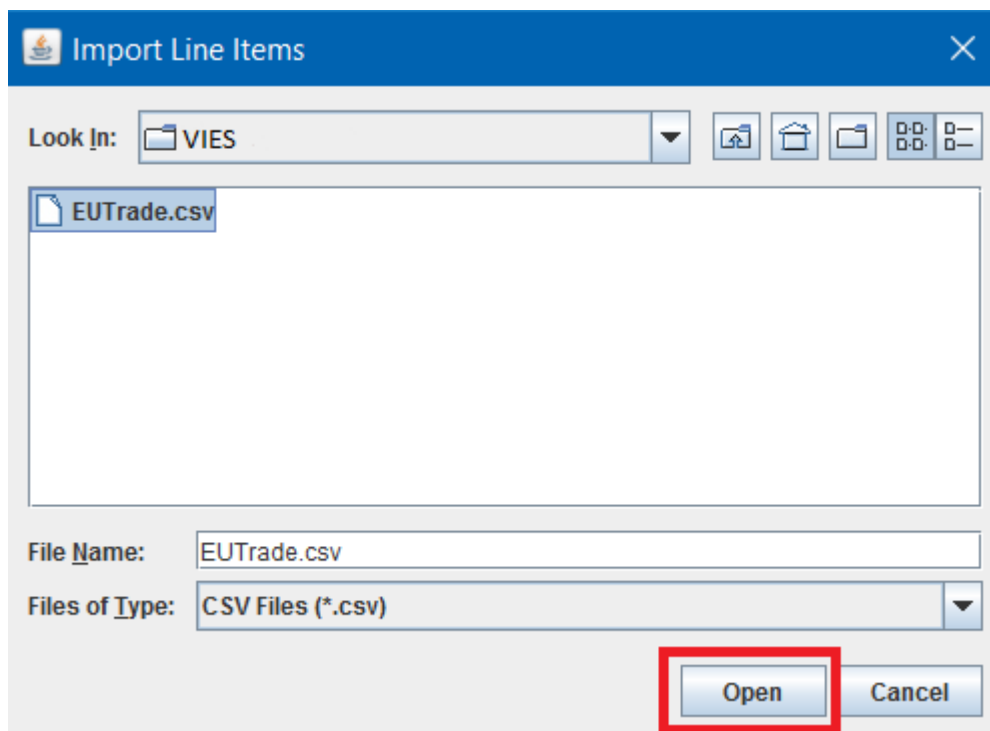


Figure 22: Browse to CSV File

The following message confirms that the file had no errors and was successfully imported into the ROS Offline Application. Click "OK". If there are any erroneous lines in the log, these lines must be amended first before the file can be successfully uploaded.

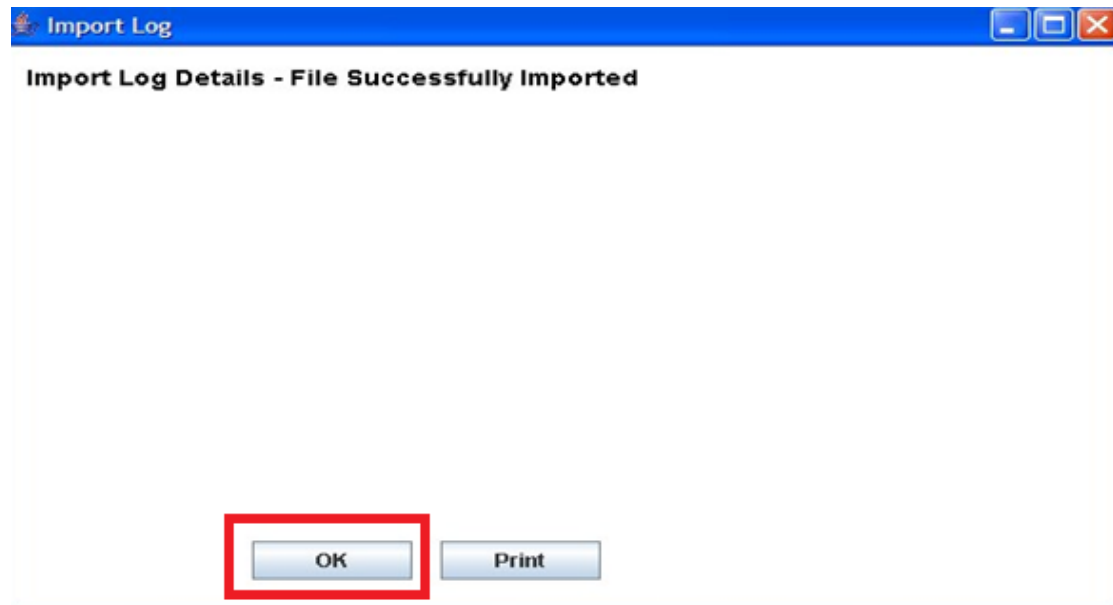


Figure 23: File Imported Successfully Message

Select “File”, “Save As” to save the file. File will default to the VIES folder. File name defaults to last 3 digits of VAT number/ year/period with a .vie extension. File location /name may be changed as desired. Click “File”, “Close”, and when asked to save changes select “Yes”. This will close the file. The Return is now ready to upload to ROS. Please see [Uploading offline VIES Returns into ROS](#) for instructions.

Item Num	Customer VAT Number	Value of Supplies	Flag
1	DE3	5000	
2	FR4	256	S
3	DE2	123	S
4	ESB	-500	
5	DE8	15587	T
6	DK2	23697	
7	FR2	1897	T
8	DE2	65487	
9	CY1	22	
10	DE8	654321	S
11	SE5	-756	

Total Number of line items:

Total Value of Supplies: €

Figure 24: Return Summary Details Screen

Save In: vies

File Name: **67A1901M.vie**

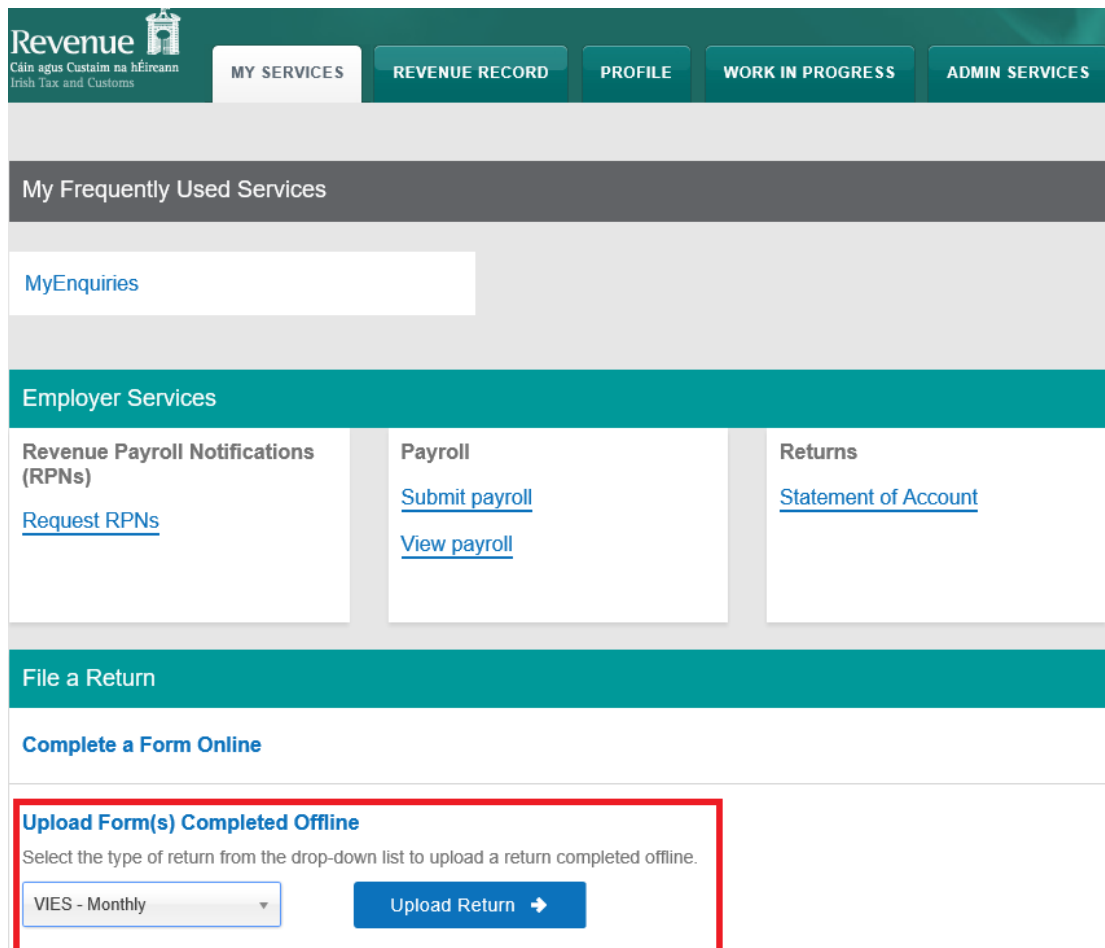
Files of Type: VIES Files (*.vie)

Save Cancel

Figure 25: Screenshot showing Save a .vie file

Uploading Offline VIES Returns into ROS.

Login to [ROS](#), then under the “File A Return” heading click on the “Upload Form(s) Completed Offline”. Select “VIES” from the tax type dropdown box, then select the correct registered filing frequency i.e., “Vies Monthly” or “Vies Quarterly” and click the “Upload Return” button.



The screenshot displays the Revenue ROS portal interface. At the top, the Revenue logo is visible alongside navigation tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below this, a section titled 'My Frequently Used Services' contains a 'MyEnquiries' link. The 'Employer Services' section is divided into three columns: 'Revenue Payroll Notifications (RPNs)' with a 'Request RPNs' link, 'Payroll' with 'Submit payroll' and 'View payroll' links, and 'Returns' with a 'Statement of Account' link. The 'File a Return' section is highlighted in teal and contains a 'Complete a Form Online' link. A red-bordered box highlights the 'Upload Form(s) Completed Offline' section, which includes the instruction: 'Select the type of return from the drop-down list to upload a return completed offline.' Below this instruction is a dropdown menu currently set to 'VIES - Monthly' and a blue 'Upload Return' button with a right-pointing arrow.

Figure 26: Upload Return Completed Offline

Click on the “Add File” button and browse to and select the .vie file that is to be sent to Revenue. Please note that ROS Offline Application saves files to C:\ROS\vies by default. Enter the password and select “Upload Files”.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE

ROS Upload

If you wish to use this facility, VIES Monthly Returns must be completed using either the ROS clicking [here](#)

67A1901M.VIE

Add File(s)
Remove All

You are using certificate: Is-1515847

Enter your password: *

Cancel Upload File(s) →

0%

Figure 27: ROS Upload - Add File

The following screen is returned to confirm the file has been uploaded correctly. Select "OK".

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS

VIES Return

ROS has received the file upload for your VIES, please review the results of this upload below.

- Below is a summary of the file upload, for your VIES Return
- Successfully uploaded files are listed with their Notice Numbers.
- ROS will create one separate ROS Inbox item for each file you have successfully uploaded.
- You can access a copy of this through your ROS Inbox by clicking on the Revenue Record tab above.
- Please take note of all Notice Numbers so that you can later search your ROS Inbox for that Return.

File Name	Upload Status	Notice Number
67A1901M.vie	Upload was successful.	6467759742P

To return to My Services page click the OK button

Figure 28: Upload Successful Confirmation Screen

Please note that if there is no notice number the Return has not been filed successfully.

Please note that the VIES return can be viewed in Revenue Record. This return can be archived or de-archived at any given time.

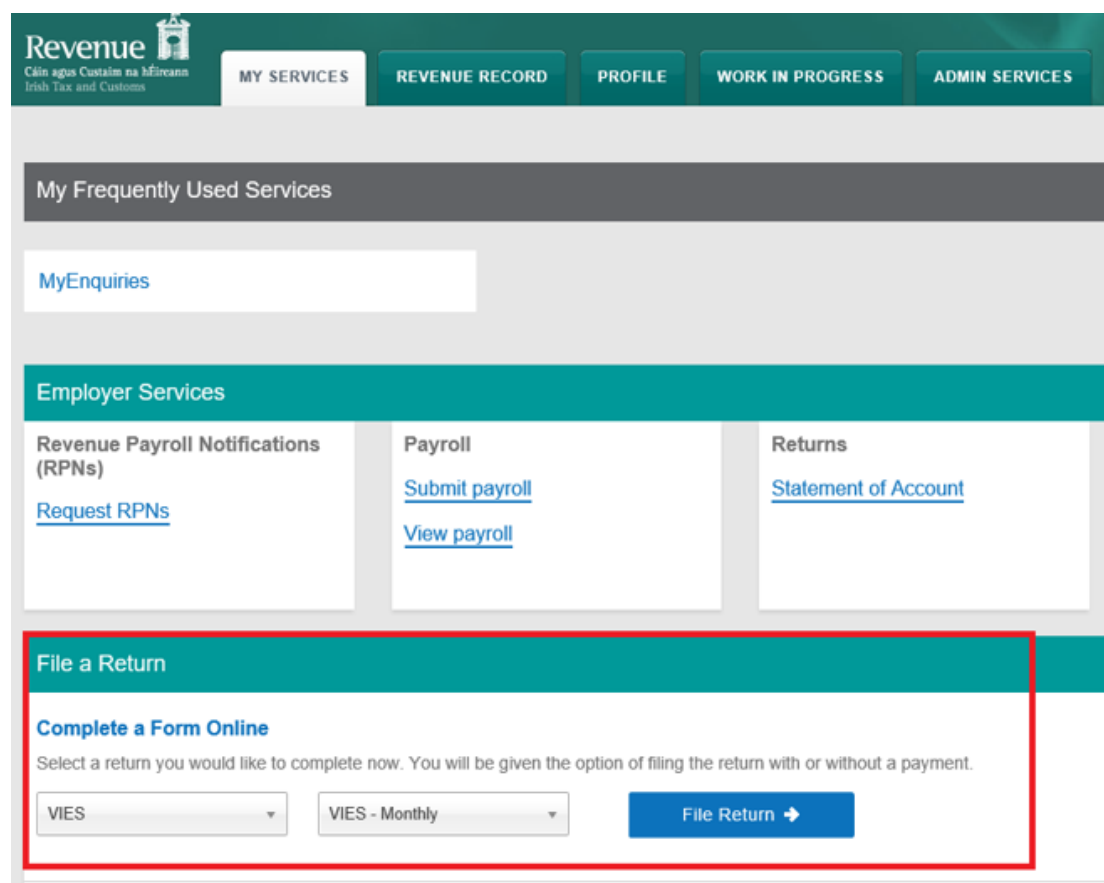
Above instructions for ROS are correct at time of print but are subject to change.

Appendix 4: Making VIES Corrections Online in ROS

Please Note:

1. The Correction facility is not available on the ROS Offline Application.
2. Corrections are updated overnight after the Correction form is signed and submitted.
3. Once the Correction form is signed and submitted and the overnight update has occurred no further online Corrections can be made.
4. Where an online Correction cannot be made, please submit a paper Correction form.

Login to [ROS](#), click on the “Complete a Form On-Line” under the “File A Return” heading. Select “VIES” from the tax type dropdown box, then select the correct registered filing frequency i.e., “VIES Monthly” or “VIES Quarterly” and click the “File Return” button.



The screenshot shows the Revenue ROS interface. At the top, there is a navigation bar with the Revenue logo and several menu items: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below this is a section for 'My Frequently Used Services' with a 'MyEnquiries' link. The 'Employer Services' section includes links for 'Request RPNs', 'Submit payroll', 'View payroll', and 'Statement of Account'. The 'File a Return' section is highlighted with a red box and contains the following elements:

- File a Return** (Section Header)
- Complete a Form Online** (Section Header)
- Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.
- A dropdown menu with 'VIES' selected.
- A dropdown menu with 'VIES - Monthly' selected.
- A blue button labeled 'File Return' with a right-pointing arrow.

Figure 29: Complete a Form Online

The Trader's VAT Number will prepopulate with their intra-EU VAT number. Complete the form as required ensuring that the correct Return period from the drop-down menu is selected. Click "Next".

Revenue
Clár agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

VIES Return Header Page

Step 1 - VIES Details
To begin filing, complete the form below.
Returns are due by the 23rd day of the month following the relevant period.

Form Data Sign & Submit Acknowledgement
1 2 3

Form Help
View FAQ's on filing VIES Returns
☑ Denotes required field

Please indicate if you are completing this return on behalf of a 3rd Party

Trader's VAT Number

Please enter your VAT Number (i.e. Declarant's VAT Number)

Please select the period of this return

Please indicate if this is a Nil Return

Click Next to go to the next page

Click Back to go to the previous page

Figure 30: VIES Return Header Page

The selected VIES Return will open in Amend mode.

Revenue
Cain again Cúiteam na Míreanna
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

VIES Return Detail Page

Step 2 – VIES Details
To continue filing, complete the form below.
Returns are due by the 23rd day of the month following the relevant period. You may enter a maximum of 30 line items using this online application. You may finish at any time by clicking on the Finish VIES Details button.

Form Data Sign & Submit Acknowledgement

Form Help
View FAQ's on filing VIES Returns
Denotes required field

This VIES return has been opened in Amend mode. Any details entered will overwrite those previously submitted.

Line Item Search
Use the following function to search for a specific line item in the return

Customer VAT Number:

Supply Type:

VIES Details

Customer VAT Number

Value of Supplies €

Please indicate if Value of Supplies relates to Goods

Please Indicate if Triangulation was involved

Please indicate if Value of Supplies relates to Services

Please indicate if item relates to Call-off Stock

Click on the **Add Customer** button to proceed to the end of the return and add a new Customer

Click on the **Next Customer** button to proceed to the next Customer

Click on the **Delete Customer** button to delete this Customer

Click on the **Finish VIES Details** button to complete VIES Details and proceed to the Summary

Click on the **Back** button to return to the VIES Header Details page

Figure 31: VIES Return Detail Page

Navigation:

Navigate to a specific transaction by using the 'Line-Item Search' facility and enter Customer VAT Number and Supply Type and selecting 'Search', or by selecting the 'Next Customer Button'.

To Amend the Value of a transaction:

Navigate to the transaction to be amended and enter the full corrected value (not the variance).

Select the 'Finish VIES Details' button, and sign and submit the amended Return.

To Delete a transaction:

Navigate to the transaction to be amended and change the value to zero.

Select the 'Finish VIES Details' button, and sign and submit the amended Return.

To Add a New Transaction:

Select the 'Add Customer' button, Insert the Customer VAT number, the value, and the supply type: Goods / Triangulation/Services/Call Off Stock.

Select the 'Finish VIES Details' button, and sign and submit the amended Return.

NB* On the last line of the Return there will be no 'Add Customer' Button. In this case select the 'Next Customer' button to add a new transaction.

To Change the Supply Type of a Transaction:

1. The Original Transaction **must** be deleted first by changing the value of that transaction to zero.
2. Then select the 'Add Customer' button and enter the VAT number, value, and supply type. Select the 'Finish VIES Details' button, and sign and submit the amended Return.

To Amend a Call- Off Stock transaction:

Please Contact the VIES team in Revenue via [myEnquiries](#).

Viewing Returns and Corrections to Returns in Revenue Record:

Successfully filed Returns and any Corrections made online to the Return can be viewed in the Revenue Record tab as two separate documents. The 'Document type' indicates whether it is a Return or a Correction.

Appendix 5: VIES Statement Return

VIES STATEMENT with Call off Stock

FOR OFFICIAL USE

SECTION 705, FINANCIAL SERVICES (FINANCIAL SERVICES),
 SECTION 705(5), FINANCIAL SERVICES (FINANCIAL SERVICES),
 SECTION 705(5), FINANCIAL SERVICES (FINANCIAL SERVICES)
 (SECTION 705(5), FINANCIAL SERVICES (FINANCIAL SERVICES))

1 DEBITOR'S NAME AND ADDRESS

3 DEBITOR'S VAT REG. NO.

2 CREDITOR'S NAME AND ADDRESS

4 CREDITOR'S VAT REG. NO.

5 TYPE OF SUPPLY

6 FORMAL F.F.A.N. NO.

7 TOTAL VALUE OF SUPPLIES OF CREDITORS (EUROTS) IN CRED.

8 PD OF (YEU)

11 VALUE OF SUPPLIES OF CREDITORS (EUROTS) IN CRED

12 PLACE (IN PDY '3' IF IDENTIFIED)

I DECLARE THAT THE INFORMATION GIVEN IN THIS STATEMENT IS TRUE AND COMPLETE

DATE

NAME (PRINT)

VIES STATEMENT with Call off Stock CONTD.

4 CREDITOR'S VAT REG. NO.

FORMAL F.F.A.N.

9	YEU NO.	10	DEBITOR'S VAT REG. NO.	11	VALUE OF SUPPLIES OF CREDITORS (EUROTS) IN CRED	12	PLACE (IN PDY '3' IF IDENTIFIED)

Call Off Stock – Please Complete this section for Call off Stock items only.

9	YEU NO.	10	DEBITOR'S VAT REG. NO.	11	Call off Stock (EUROTS) IN CRED	12	Place (only applicable to Call Off Stock)

Figure 32: VIES Statement Return

Appendix 6: VIES Correction Statement Form

VIES CORRECTION STATEMENT with Call off Stock

ECTO'N TO VIES STATEMENT OF THE EUROPEAN COMMISSION, COMMISSION DECISION (2004) 1/2004 AND COMMISSION REGULATION (EC) NO 1683/2005

FOR OFFICIAL USE

1. DELEGATE'S NAME AND ADDRESS

2. DELEGATE'S VIES ID. NO.

3. DELEGATE'S VIES ID. NO.

4. TRADER'S VIES ID. NO.

5. TYPE OF CORRECTION

6. ITEM NO.	7. CORRECTIVE VIES ID. NO.	8. VALUE OF SUPPLIES OF GOODS SERVICES (EXCEPT IN CASE)	9. PERIOD

I DECLARE THAT THE INFORMATION GIVEN IN THIS STATEMENT IS TRUE AND COMPLETE

SIGNATURE DATE NAME ADDRESS

VIES STATEMENT with Call off Stock CONTD.

1. TRADER'S VIES ID. NO.

2. TRADER'S VIES ID. NO.

3. ITEM NO.	4. CORRECTIVE VIES ID. NO.	5. VALUE OF SUPPLIES OF GOODS SERVICES (EXCEPT IN CASE)	6. PERIOD

Call Off Stock - Please Complete this section for Call off Stock items only.

7. ITEM NO.	8. CORRECTIVE VIES ID. NO.	9. Value of Stock (EXCEPT IN CASE)	10. Original Periodic VIES ID. (not applicable - see EC Reg)

Figure 33: VIES Correction Statement Form

Appendix 7: Filing Paper VIES Return and making Corrections.

See Appendix 1 and Appendix 4 for details on how to file VIES Returns and VIES Corrections online on ROS.

Types of VIES Statement

There are two types of statements, the VIES Statement (including a continuation sheet) and the VIES Correction Statement. The forms are reproduced at [Appendices 5 and 6](#). Forms completed by hand will not be accepted.

The VIES Statement

The VIES Statement is made on a quarterly or monthly basis. A box by box/column by column commentary follows. Where a supplier makes no supplies to other Member States in a particular period, a “Nil” statement must be submitted for that period.

Completing a VIES Statement

Below are instructions on how to complete a VIES Statement:

1. Declarant's Name and Address

This could be the trader, or an agent nominated by the trader.

2. Declarant's VAT Registration No.

Please enter the declarant's VAT registration number.

3. Trader's Name and Address

Please enter the traders name and full address.

4. Trader's Intra-EU VAT Registration No.

Please enter the traders Intra-EU VAT registration number.

5. Type of Return

This could be M (monthly) or Q (quarterly)

6. Period of Return

This will be in YYYY format and will indicate what transactions are to be included in the statement, e.g., “2103” would indicate year 2021, a monthly period ending in March, or the first quarterly period also ending in March (Box 5 would distinguish these). In neither case should a supply in respect of which VAT is chargeable after the end of March, be included in the statement.

7. Total Value of Supplies of Goods/Services

The grand total of the amounts given in Column 11 Value of Supplies of Goods/ Services, with due account taken of data on continuation sheets and account taken of any negative values (e.g., credit notes, see [paragraph 4.9](#)). The values to be given are in respect of all zero-rated intra-Community supplies of goods/services and the other transfers mentioned in [paragraph 3.3](#) above. Values are to be rounded to the nearest EURO.

8. Number of Items

The total number of items (i.e., separate lines of information) given in Column 9 of the form, including those shown on continuation sheets, must be inserted in this box.

9. Item Number

Each “item” (or line of information) should be numbered sequentially by the person completing the statement, care being taken to ensure that no number is omitted or that a number is not repeated. The purpose of this column is to facilitate the identification of data supplied by a trader in the event of it being necessary for Revenue to query the information with the trader.

10. Customer intra-EU VAT Registration Number

The VAT registration number prefixed by the proper alpha code of each customer in another Member State to whom an intra-Community supply of goods/services was made in the period covered by the statement must be inserted in this column. (See [paragraph 4.8](#) for VAT number formats and alpha codes). Please note that an IE VAT number should never appear in this column.

11. Value of Supplies of Goods/Services

The invoiced value of the goods/services rounded to the nearest EURO (or the open market value where the transaction does not raise an invoice), aggregated where there is more than one intra- Community supply of goods/services to the same customer during the period, should be inserted in this column. For the treatment of credit notes see [paragraph 4.9](#).

12. Flag

If the Value of Supplies figure in Column 11 of this line of information relates to Services, insert “S” in the corresponding flag field.

If the Value of Supplies figure in Column 11 of this line of information relates to goods involved in EU VAT triangulation at the point described in [Appendix 8](#), insert “T” in the corresponding flag field. (In practice this applies to relatively few traders). Otherwise, this column should be left blank.

13. Signature & Declarants Details

The statement, which is a legal document, must be signed by the trader or a person authorised by the trader. Regardless of whether the trader or their agent signs the statement, the trader is still responsible for any information contained or not included on the return.

In addition to the signature, the name of the person who signed the return must be typed. The date of signature and the telephone number should also be given.

The above refers to a paper return, for instructions how to file a Statement via ROS (see [Appendices 1-2-3](#)).

The VIES Statement Continuation Sheet

(For paper returns only)

This is a continuation sheet for data 'overflow' from the VIES Statement form, i.e., where the trader has supplied goods to more than 12 customers in the relevant period. The continuation sheet allows for an additional 20 item lines. More than one continuation sheet may be used. A copy of the form is at [Appendix 5](#) and it should be noted that this form will not be pre-printed. Instead, the declarant will be obliged to fill in the trader's intra-EU VAT number and the period box 6, plus Columns 9 to 12. The instructions for completing these are as given above.

The VIES Correction Statement

(For paper returns only)

A correction statement is required when a trader has discovered an error in a statement which has already been submitted to Revenue. A separate VIES Correction Statement must be submitted for each period as required. None of the boxes will be pre-printed and all must be completed by the person making the correction statement. Generally speaking, the VIES Correction Statement must be completed where errors were made on previously submitted VIES statement(s). The corrected information is declared, as is the period to which it relates (see [Correcting Errors](#) below). However, if any of the form header information (i.e., Boxes 1 to 6 on the original statement) was incorrect, then the original VIES Statement(s) should be withdrawn and a fully completed replacement(s) sent to Revenue. A sample VIES correction form is reproduced at [Appendix 6](#).

Correcting Errors

As regards errors in the original VIES Statement line information (i.e., Columns 10, 11 or 12), the correction form should be used in the following way:

- If the Customer intra-EU VAT registration number is incorrect that number should be repeated on the Correction Form and the Value of Supplies of goods/services (Column 11) should be made to read zero. The correct intra-EU VAT number should then be given in the next line with the appropriate figure in the Value of Supplies of goods/services (Column 11) and Flag Indicator (Column 12) should be completed, if relevant.

- For other separate errors, such as an incorrect Value of Supplies of Goods/Services, information required is Customer intra-EU VAT number and Flag Indicator and give the full corrected value and not the variance. The information given on the Correction Statement overwrites the relevant corresponding details given in original VIES Statement(s).

A VIES Correction Statement refers to one period only. A separate Correction Statement must be submitted for each individual period as appropriate, in the format YYMM e.g., if the correction relates to period 1103, (2011 March), then this should appear in Box 6. In Box 13 give the date on which the Correction Statement is being signed together with the usual declarant details.

Appendix 8: Triangulation: VIES Implications

Introduction

1. Council Directive 92/111/EEC of 14 December 1992 introduced simplification measures regarding VAT and triangulation cases. This Directive was given effect to in Irish law by the European Communities (Value-Added Tax) Regulations 1992 (S.I. No. 413 of 1992), which were made on 22 December 1992.
2. This note addresses the VIES implications of these simplified triangulation arrangements.

Triangulation and VIES

3. An example of triangulation would be where a trader established in Member State A sells goods to a trader established in Member State B who in turn sells the goods to a trader established in Member State C. However, the goods are sent direct from member State A to Member State C.

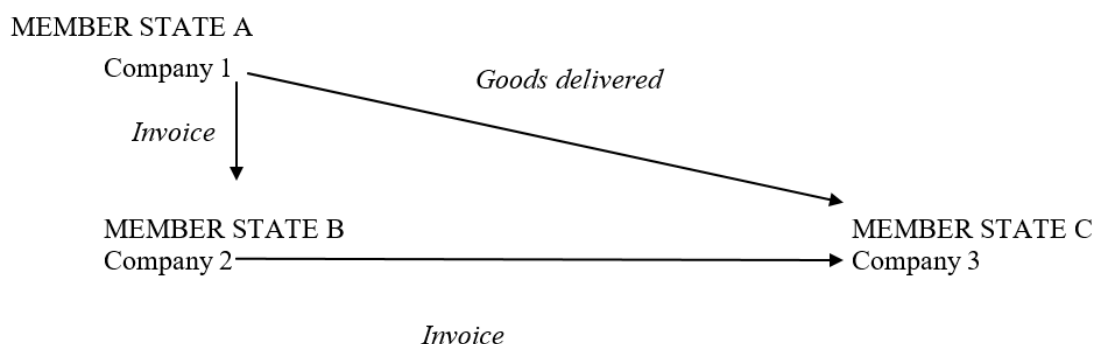


Figure 34: Example of Triangulation

4. In the situation where the Irish trader is in Member State A, e.g., where a company in Ireland sells goods to a trader in Member State B but sends them directly to Member State C, at B's request, there is no complication. The Irish company invoices the company in B in the normal way quoting its own and B's intra-EU VAT numbers and the transaction is included in the Irish company's VIES statement in the usual way i.e., no "T" flag is used.
5. In the context where the Irish trader is in Member State B e.g., where an Irish company buys goods in Member State A and in turn sells them to Member State C (with the goods being sent direct from A to C at the Irish company's request) the simplification arrangements are also covered in the Irish legislation.

For the simplification to apply, the Irish company must make a subsequent supply of the goods to a person registered for intra-EU VAT in the Member State where the goods arrive and issue an invoice for that supply showing, apart from the usual details (description of goods etc.), the following: -

- Their own intra-EU VAT number and the intra-EU VAT number of the person in receipt of the goods,
- An explicit reference to EU triangulation simplification, and
- An indication that the person in receipt of the goods is liable to account for the VAT due on the supply.

The Irish company must then include the supply on its VIES Statement giving the intra-EU VAT number of the customer, the value of the supply as if it were an intra-Community supply and indicate, by an appropriate flag (“T”) on the VIES return, that this is a triangulation case. For the practical application of this, see point 9 below.

6. Where the Irish trader is in Member State C in the above triangulation example, the intra-EU VAT registered customer in Ireland (in receipt of the supply from Member State B) will be regarded as having made the supply to himself: subject to normal deductibility rules, he will be able to take a simultaneous VAT deduction. Traders will be able to recognise these transactions because, under the agreed simplification arrangements, the invoice issued by the foreign based trader must show their own and their customer’s intra-EU VAT number and must contain a specific reference to “triangulation simplification”. The Irish trader has no VIES obligation in this instance.
7. The simplification arrangements described above only apply to triangulation situations where the three parties involved are all registered for intra-EU VAT in the EU. It does not apply, for example, where an Irish company is shipping goods to another Member State at the request of a customer established outside the EU (and not registered for intra-EU VAT anywhere in the EU) who is selling on the goods to the person to whom the Irish company is shipping the goods. In the absence of an intra-EU VAT registration number, Irish VAT must be charged, since the goods are not being exported from the Community.
In these cases, the VIES angle would be straightforward: if Irish VAT is charged, the transaction does not appear on the VIES Statement.
If the customer established outside the EU is registered for intra-EU VAT in the EU, the supply is zero-rated, and the Irish traders VIES Statement must include that supply against the non-EU company’s intra-EU VAT number.
8. In cases where e.g., non-EU companies invoice Irish companies for goods, but the goods are delivered to the Irish company by the non-EU company’s Irish subsidiary, branch etc. such transactions are internal supplies. Irish VAT must be

charged on these transactions. There is no VIES obligations in respect of such internal supplies.

9. Completing the VIES Statement in respect of triangulation trade:
In the context of the scenario set out in point 5, an Irish trader will have to aggregate the total value of their triangulation trade per customer intra-EU VAT No. and list this in the VIES Statement, inserting the “T” flag in column 12 of the VIES Statement form or tick the box relating to triangulation when completing on ROS.

If the Irish trader has other non-triangulation trade i.e., intra-Community supplies, with any of these customers in the same period, he will have to complete a second line in respect of that customer in the normal way i.e., giving the aggregate value of that trade.

10. The simplification arrangements mean that there can now be two lines of information for any single customer intra-EU VAT no. listed on a VIES Statement. Before simplification there could only be one line per intra-EU VAT number. If a trader wishes to make a Correction Statement involving triangulation, and requires more information they should contact the VIES team in Revenue via [myEnquiries](#).

Appendix 9: Call Off Stock

Call-off stock arrangements is a term used to describe a supply of goods which takes place in the following circumstances:

1. Goods are transported from one Member State to another, but the ownership of the goods does not transfer until a later date after the arrival of the goods in the second Member State.
2. At the time the goods are transported to the second Member State, the identity of the customer is known to the supplier.
3. When the goods arrive in the second Member State, they are held in stock and are drawn down from stock by that customer, at his/ her own discretion at a later stage.

Detailed information on the VAT treatment of Call-off stock can be found [here](#).

For a detailed guide on submitting VIES Returns with Call Off Stock information please contact the VIES team in Revenue via [myEnquiries](#).

Appendix 10: Impact on VIES of Brexit

From 1st January 2021, EU VAT legislation no longer applies to the UK. Under the Revised Protocol on Ireland and Northern Ireland, the following will apply:

- Northern Ireland is subject to the same Value-Added Tax (VAT) rules on Goods as European Union (EU) Member States.
- The reporting obligations for these Goods transactions will remain the same for VIES.
- EU simplifications, such as Call off stock and Triangulation will continue to apply to trade with Northern Ireland.
- Northern Ireland is not subject to the same Value-Added Tax (VAT) rules on Services as European Union (EU) Member States.

Northern Ireland and 'XI' Vat Numbers:

Northern Irish Taxable persons (and appropriate non-taxable legal persons) who carry out in Northern Ireland the transactions in goods provided for in Article 214 of Directive 2006/112/EC (the VAT Directive) shall be allocated a specific VAT identification number by the UK tax authority. These 'specific' VAT numbers will start with a prefix of 'XI' as country code instead of GB.

Implications for filing of VIES Returns from 1st January 2021 include:

- Supplies of Goods and/or Services to VAT registered traders in Great Britain (excluding Northern Ireland) will no longer be reported on VIES Returns.
- Supplies of Goods to VAT registered traders in Northern Ireland will continue to be reported on VIES returns using their specific 'XI' VAT number.
- Supplies of Services to VAT registered traders in Northern Ireland will no longer be reported on VIES Returns.

Appendix 11: Frequently Asked VIES Questions.

Q.1 What is VIES?

VIES is the VAT Information Exchange System, a system of administrative co-operation between Member States based on the computerised exchange between Member States of VAT registration data and data collected from intra-EU VAT registered goods and services suppliers in each of the Member States.

Q.2 Under VIES, exactly what information is collected from suppliers?

See [paragraph 3.2 and 3.3](#).

Q.3 In [paragraph 3.3](#), reference is made to transfers for business purposes. Are all such transfers included in VIES?

The following transfers for business purposes are not deemed to be intra-Community supplies of goods and so should not be included in VIES Statements: -

- The transfer of goods to another Member State with a view to the supply, modification, repair, maintenance and hiring of certain sea-going vessels or aircraft (and their equipment) used by carriers operating chiefly on international routes.
- The transfer of goods for the purpose of having contract work carried out on them.
- The transfer of goods for the purpose of having a service carried out on them.
- The transfer of goods to another Member State with a view to their temporary use related to the supply of a service in another Member State.
- The transfer of goods to another Member State with a view to their temporary use (i.e., for periods not exceeding 24 months) in another Member State, where the temporary importation into that other Member State of the same goods would be eligible for full exemption from import duties.

However, a register of movements in respect of items (ii) (iii) (iv) and (v) must be kept.

Q.4 Do goods moved temporarily to other Member States have to be included in VIES Statements?

The general rule is that unless a sale is involved, temporary movements do not constitute intra-Community supplies and should not be included in the VIES Statement.

Q.5 How are goods sent out for repair represented in VIES?

This is not regarded as a supply of goods for VAT purposes and consequently should not be included in the VIES Statement.

Q.6 Does VIES cover goods not in free circulation?

No.

Q.7 Are excisable goods included for VIES?

Yes.

Q.8 Should goods being replaced under warranty be included for VIES?

If the defective goods are being replaced without charge the goods are not covered by VIES.

Q.9 What about supplies of goods between an intra-EU VAT registered person in Ireland and an intra-EU VAT registered person in a second Member State but where the same goods are supplied directly to an intra-EU VAT registered person in a third Member State?

This is triangulation and the VAT treatment of this is set out in [Appendix 8](#). Such transactions are intra-Community supplies of goods and are to be included by the Irish trader in his/her VIES Statements.

Q.10 How are sale or return goods to be treated for VIES?

They are regarded as intra-Community transfers and as such should be included in the VIES Statement.

Q.11 How is a consignment, which has been returned in whole or in part, to be treated for VIES purposes?

Leaving aside the "sale or return" situations, where the goods are returned to this country and a credit note issues, the goods can be accounted as a minus value in the appropriate VIES Statement, i.e., the statement for the period within which the goods are returned. (See [paragraph. 4.9](#)).

Q.12 If a supplier adjusts invoice prices up or down e.g., at the end of a season, how is this to be treated for VIES purposes?

Downwards adjustments can be accounted for as minus values in the VIES statement in the same way that credit notes are (see [paragraph. 4.9](#) of this manual). Upwards adjustments can be accounted for as an additional supply.

Q.13 How are discounts for early payment to be accounted for in VIES?

If the original invoice is replaced, a correction must be made to the relevant statement; otherwise, no change to the VIES Statement is needed.

Q.14 How are pallets being returned for credit to be treated in VIES?

The credit can be accounted for as a minus value in the appropriate VIES Statement i.e., the one for the period within which the credit is given.

Q.15 If goods are not paid for until some months after supply, how are they treated for VIES purposes?

The date of payment is irrelevant; the key date is the date on which VAT becomes chargeable (see Q.18).

Q.16 What is the general rule on value?

The general rule is the same as for internal supplies. The value for VAT i.e., the amount on which tax is chargeable, is the total consideration (e.g., the invoice or contract price) the supplier is entitled to receive in respect of the goods including all taxes, commissions costs and charges whatsoever, but not including VAT chargeable in respect of the goods.

Q.17 Why is the declarant's intra-EU VAT number required?

For VIES systems and VAT control purposes.

Q.18 What determines in which periodic statement any supply is included?

The date that VAT becomes chargeable is the date which determines in which periodic VIES statement any supply is included. VAT becomes chargeable on the date of invoice or the 15th day of the month following that of the supply, whichever is sooner.

Q.19 How does a trader who holds an I.P. Single Authorisation and who moves I.P. goods to a named operator in another E.U. Member State report this movement?

Such traders should contact the VIES team in Revenue regarding their obligations in this scenario via [myEnquiries](#).

Q.20 What is a supply of services?

For VAT purposes a service is any commercial activity other than the supply of goods. Electronically supplied services, including digitized goods delivered online and the physical supply of customized software are supplies of services for VAT purposes. Services also include refraining from doing something and the granting and surrendering of a right.

Q.21 What if I am unsure if a service should be included in the VIES return?

If unsure whether a service should be included in the VIES return please contact the VIES team for assistance via [myEnquiries](#).