

Exchange of VAT-relevant payment data - Survey for payment industry actors

Fields marked with * are mandatory.

Background

On 18 February 2020, the Council adopted a legislative package to transmit and exchange payment data in order to improve the fight against e-commerce VAT Fraud[1].

In order to implement this legislative package, the European Commission will work with Member States and actors of the payment industry in an expert group that will assist the Commission with the different elements of the implementation. The results of the survey will be used to organise and feed the work of the expert group.

The package creates new reporting obligations for payment service providers established in the EU, which will require them to transmit data on the beneficiary (“payee”) of cross-border payments to tax authorities. Only payment service providers listed in article 1, points (a) to (f) of Directive (EU) 2015/2366[2] (“PSD2”) and providing payment services laid down in points 3 to 6 of Annex I to the PSD2 will be subject to the reporting obligation.

Payment service providers will have to monitor cross-border payments (both inbound and outbound) using the rules laid down in article 243c of the amended Directive (EU) 2006/112, to determine the origin and destination of a payment and its cross-border nature. They will also need to monitor the amount of cross-border payments received per payee. Only data on payees receiving more than 25 cross-border payments per quarter will be transmitted to tax authorities.

The list of data to be transmitted is laid down in article 243d of the Amended Directive (EU) 2006/112 and includes:

- The Business Identification Code (BIC) or any other business identifier code that unambiguously identifies the payment service provider providing the data;
- The name or business name of the payee;
- Any VAT identification number or tax number if available to the payment service provider;
- The IBAN or any identifier which unambiguously identifies the payee and his location;
- The BIC or any business identifier code that unambiguously identifies the payment service provider acting on behalf of the payee and its location, when the payee receives funds without any payment account;
- The address of the payee if available; The date and time of the payment or payment refund;
- The amount and the currency of the payment or payment refund;
- The reference of the payment; Information that the payment is initiated at the physical premises of the merchant;

- The Member State of origin of the payment or the Member State of destination of the refund.

The reporting will be done on a quarterly basis to the Member State where the payment service provider has its registered office or its head office (“the home Member State”). When the payment service provider also provides payment services, or has a branch or an agent, in another Member State (“the host Member State”), then the data related to these services should be reported in that Member State.

Finally, to ensure the proportionality of the system, only the payment service providers of the payers will have to report information on cross-border payments made to third countries/territories (extra-EU payments). Similarly, only the payment service providers of the payees will have to report cross-border payments made to another EU Member States (intra-EU payments).

The collection of data under this survey is performed in accordance with the privacy statement attached.

- [1] [Council Directive \(EU\) 2020/284 of 18 February 2020 amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers \(OJ L 62, 2.3.2020, p. 7\)](#)
[Council Regulation \(EU\) 2020/283 of 18 February 2020 amending Regulation \(EU\) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud \(OJ L 62, 2.3.2020, p. 1\)](#)
- [2] [Directive \(EU\) 2015/2366 of the European Parliament and of the Council of 25 November 2015 on payment services in the internal market, amending Directives 2002/65/EC, 2009/110/EC and 2013/36/EU and Regulation \(EU\) No 1093/2010, and repealing Directive 2007/64/EC, \(OJ L 337, 23.12.2015, p. 35–127\)](#)

Section I - Identification

1 Contact details

	Name	Mail address
*Please provide your contact information or those of a contact person within your organisation (name, e-mail address)		

2 Transparency Register (for business association, payment association)

	Number
Please provide your registry number in the Transparency Register if available	

* 3 Do you agree with the publication of your contribution

- Yes
- No

* 4 To which of the following categories do you belong?

As defined by Article 1 of the Directive (EU) 2015/2366 of the European Parliament and of the Council of 25 November 2015 on payment services in the internal market, the so-called Payment Service Directive 2 (PSD2).

- Payment Service Provider (as defined in Article 1 PSD2)
- Payment Service Provider Association
- Governance Authority of a Card Payment Scheme
- Governance Authority of a Credit Transfer Scheme
- Governance Authority of a Direct Debit Scheme
- Operator of a Clearing and Settlement Mechanism
- Merchant
- Payment Service Users Association
- Other

* 5 If other, please specify ?

* 6 What type of payment service provider are you/ do you represent?

- Credit institution
- E-money institution
- Payment Acquirer
- Payment Card Issuer
- Money Remittance Institution
- Payment Initiator
- Third-Party Payment Processor
- Post office giro institution
- Payment Institution
- Other

* 7 For payment institutions, please briefly detail your business activities

* 8 In which Member State are you registered as a payment service provider ?

- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus
- Czechia
- Denmark
- Estonia

- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovak Republic
- Slovenia
- Spain
- Sweden

* 9 If other, please specify ?

* 10 Which of the following payment methods do you offer/represent ?

Multiple answer (select all that apply)

- Credit or delayed debit card
- Debit card
- E-wallet
- Mobile payment solution
- Credit transfer
- Direct Debits
- E-money payment transactions
- Money remittance
- Crypto assets
- Others

* 11 If other, please specify ?

Section II - Scope of the proposal

* 12 According to article 243a(1) to (3), the Commission has identified the following market categories of payment service providers to be in scope of the proposal.

- Three party card scheme
- E-money provider
- Acquirer
- e-Wallet provider
- Money Transfer operator
- Issuer of payment instruments
- Payment Processor
- E-payment
- Payment collector

Do you agree that this list includes all the categories of payment service providers that will be subject to the reporting obligation under this legislative package ?

- Yes
 No

* 13 If no, please specify why ?

* 14 According to article 243b(3) of the amended Directive (EU) 2006/112, only the payment service provider of the payer will have to report payments to non-EU country, while only the payment service provider of the payee will have to report payments to other Member States. What are the methods you use to determine whether you are the payment service provider of the payer or the payee ?

- Contractual relationship with the payer/payee
 Issuing payment instruments for payment service providers having contractual relationship with the payer
 Acquiring payments for payment service providers having contractual relationship with the payee
 Processing payment transactions for payment service providers having contractual relationship with the payer/payee (subcontracts)
 Other

* 15 If other, please specify ?

Section III - Monitoring

* 16 Article 243c of the amended Directive (EU) 2006/112 laid down the proxies to be used by payment service providers to determine the localisation of the payer and the payee. If you are the payment service provider of the payer, how do you identify the localisation of the payer ?

- IBAN
 any other identifier which unambiguously identifies the payer
 the BIC of the payment service provider acting on behalf of the payer
 Any other business identifier code that unambiguously identifies the payment service provider acting on behalf of the payer

* 17 Please specify what kind of identifier ?

* 18 Article 243c of the amended Directive (EU) 2006/112 laid down the proxies to be used by payment service providers to determine the localisation of the payer and the payee. If you are the payment service provider of the payer, how do you identify the localisation of the payee ?

- IBAN
- any other identifier which unambiguously identifies the payee
- the BIC of the payment service provider acting on behalf of the payee
- Any other business identifier code that unambiguously identifies the payment service provider acting on behalf of the payee

* 19 Please specify what kind of identifier ?

* 20 Article 243c of the amended Directive (EU) 2006/112 laid down the proxies to be used by payment service providers to determine the localisation of the payer and the payee. If you are the payment service provider of the payee, how do you identify the localisation of the payer ?

- IBAN
- any other identifier which unambiguously identifies the payer
- the BIC of the payment service provider acting on behalf of the payer
- Any other business identifier code that unambiguously identifies the payment service provider acting on behalf of the payer

* 21 Please specify what kind of identifier ?

* 22 Article 243c of the amended Directive (EU) 2006/112 laid down the proxies to be used by payment service providers to determine the localisation of the payer and the payee. If you are the payment service provider of the payee, how do you identify the localisation of the payee ?

- IBAN
- any other identifier which unambiguously identifies the payee
- the BIC of the payment service provider acting on behalf of the payee
- Any other business identifier code that unambiguously identifies the payment service provider acting on behalf of the payee

* 23 Please specify what kind of identifier ?

* 24 What are, according to you, the main challenges in monitoring the threshold of 25 cross-border payments received per payee ?

- Payee has multiple payment accounts in a single Member State
- Payee has multiple payment accounts in various Member States

- Multiple intermediaries in the payment chain
- Payee has several payment accounts with different names
- Other

* 25 If other, please specify ?

Section IV - IT systems arrangements

* 26 Do you think the expert group should discuss IT systems arrangements (e.g. filters, extraction of data) to comply with the proposal ?

- Yes
- No

* 27 Please specify why ?

28 If you supply payment services to several Member States, do you have a central IT system/repository for all your branches or multiple local systems (e.g. one per Member State) ?

- Central IT System
- Multiple local systems
- Other

29 If other, please briefly explain your IT system organisation ?

Section V - Reporting

* 30 According to article 24b of the Amended Regulation, the transmission of data to Member States must be done using an harmonised electronic form. Which of the following option do you see as most appropriate to develop this form ?

- Use of different standard file formats per payment method (one for credit transfer, one for card payments, one for e-money, ...) and per intra-EU or extra-EU payments (i.e. different standard file formats will be created for each payment method and for intra-EU and extra-EU payments)
- Use of different standard file formats per payment method (one for credit transfer, one for card payments, one for e-money, ...) only (i.e. different standard file formats will be created for each payment method and include intra-EU and extra-EU payments)
- Use of a single standard file format for all payment methods but different for intra-EU or extra-EU payments (i.e. two standard file formats will be created, one for intra-EU and one for extra-EU payments)

- Use of a single standard file format for all payment methods and intra-EU or extra-EU payments (i.e. all types of payments will be reported in a single standard electronic form)
- Other

* 31 If other, please specify ?

32 The records containing data fields are to be constructed in a CSV, JSON or XML format (specific format to be defined). In this regard, which data format would you prefer?

Please tick the box that corresponds to your preferred option

	CSV	JSON	XML	Other format
* a) Type of data format	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

* 33 Please detail which "Other format" you prefer and why ?

Maximum 5 rows

* 34 According to article 243b(4) of the amended Directive (EU) 2006/112, payment service providers will have to report the transaction to their home Member States or to the host Member States when they provide payment services or have an agent or branch in that Member State. Do you think explanatory notes are needed to determine when the reporting should take place in the home or host Member State ?

- Yes
- No

* 35 Please specify what elements are unclear to you ?

* 36 Pursuant to article 243d (1)(c) payment service providers will be required to transmit the VAT or tax number of the payee when it is available. Do you request your business clients to provide you with their VAT/tax number ?

- Yes
- No

* 37 How are VAT/tax number registered in your systems ?

- In a pre-defined field
- In a free text box

* 38 If yes, do you control the validity of the VAT/tax number provided ?

- Yes
- No

39 Please briefly explain how you control the validity of the VAT/tax number ?

* 40 Pursuant to article 243d (2)(d) payment service providers will be required to transmit the unique identifier of each payment transaction. What standards do you use to establish these identifiers ?

Multiple answer (select all that apply)

- ISO 20022
- CAPE
- ISO 8583
- Other

* 41 If other, please specify what standards are used ?

* 42 Pursuant to article 243d (2)(a) Payment service providers will be required to transmit the date and time of the payment transaction. Which of the following option do you think would be the most appropriate ?

- Date and time of the authorisation response
- Date and time of the execution of the payment (e.g. daily aggregation)
- other

* 43 If other, please specify ?

* 44 Pursuant to article 243d (2)(e), payment service providers will be required to transmit information on payments done at the premises of the merchant (POS). What code or standards do you use to determine whether a payment is a POS payment ?

- ISO 20022
- CAPE
- ISO 8583
- Other

* 45 If other, please specify what standards are used ?

Section VI - Technology

* 46 Have you had any experience from reporting payment data to tax authorities within the EU ?

- Yes
- No

47 What medium, format and standard are used/have been used for the reporting?

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48 What is the periodicity of the reporting ?

	Real-time transaction	Daily	Monthly	Quarterly	Yearly	On request
Please provide information on the periodicity of the reporting	<input type="radio"/>					

49 Is the reporting done via aggregated or transaction data ?

- Aggregated
- Transaction

* 50 Have you had any experience from reporting payment data to tax authorities outside the EU?

- Yes
- No

51 What medium, format and standard are used/have been used for the reporting?

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52 What is the periodicity of the reporting ?

	Real-time transaction	Daily	Monthly	Quarterly	Yearly	On request
Please provide information on the periodicity of the reporting	<input type="radio"/>					

53 Do you report aggregated or transaction data ?

- Aggregated
- Transaction

54 What would be the minimum time you need to implement the obligations (i.e. the fastest you could implement the necessary changes) ?

Please tick the box that applies

	0 – 6 months	6 – 12 months	12 – 18 months	18 - 24 months
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* a) please approximate the time needed (in months)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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Section VII - Statistics

55 Pursuant to article 243b of the amended Directive (EU) 2006/112, payment service providers shall transmit records on the beneficiary (the payee/seller) of cross-border payments when the threshold of 25 payments received per calendar quarter is exceeded. Information on the payee should then be transmitted to the home or the host Member State(s), when the payment service provider provides payment service or has an agent or branch in another Member State than its home Member States.

Please tick the box that applies

	1-5 Member States	6-10 Member States	11-15 Member States	16-20 Member States	More than 20 Member States
a) for intra-EU payments (coming from Member States), in how many EU Member States do you expect to transmit payment data as the payment service provider of the payee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) For extra-EU payments (going to third country), in how many EU Member States do you expect to transmit payment data as the payment service provider of the payer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

56 In which Member States do you provide payment services ?

- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus
- Czechia
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg

- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovak Republic
- Slovenia
- Spain
- Sweden

57 Please provide information about the total number of cross-border payment transactions you expect to transmit per calendar quarter, per payment method.

Please tick the box that applies

	Up to 100.000	100.000 to 500.000	500.000 to 1.000.000	1.000.000 to 10.000.000	More than 10.000.000
Credit or delayed debit card	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Debit card	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E-wallet	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mobile payment solution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Credit transfer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Direct Debits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E-money payment transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Money remittance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Others	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

* 58 If other, please indicate what are the payment methods concerned ?

59 Please provide information about the volume of cross-border payment transactions registered in 2019.

Please tick the box that applies (only one for each row)

	Up to 1.000.000	1.000.000 to 5.000.000	5.000.000 to 10.000.000	10.000.000 to 50.000.000	More than 50.000.000
Credit or delayed debit card	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Debit card	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E-wallet	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Mobile payment solution	<input type="checkbox"/>				
Credit transfer	<input type="checkbox"/>				
Direct Debits	<input type="checkbox"/>				
E-money payment transactions	<input type="checkbox"/>				
Money remittance	<input type="checkbox"/>				
Others	<input type="checkbox"/>				

* 60 If other, please indicate what are the payment methods concerned ?

61 Please provide information about the volume of cross-border payment transactions registered in 2018.

Please tick the box that applies (only one for each row)

	Up to 1.000.000	1.000.000 to 5.000.000	5.000.000 to 10.000.000	10.000.000 to 50.000.000	More than 50.000.000
Credit or delayed debit card	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Debit card	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E-wallet	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mobile payment solution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Credit transfer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Direct Debits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E-money payment transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Money remittance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Others	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

62 If other, please indicate what are the payment methods concerned ?

63 Please indicate the approximative number of payment transactions you expect to report under this legislation in 2024 (in-bound and out-bound) per payment method.

Please tick the box that applies

	The same number as in the past	Up to 5.000.000	5.000.000 to 10.000.000	10.000.000 to 50.000.000	50.000.000 to 100.000.000	More than 100.000.000
Credit or delayed debit card	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Debit card	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E-wallet	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mobile payment solution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Credit transfer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Direct Debits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E-money payment transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Money remittance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Others	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

64 If other, please indicate what are the payment methods concerned ?

65 Please indicate the approximative number of payment transactions you expect to report under this legislation in 2030 (in-bound and out-bound) per payment method.

Please tick the box that applies

	The same number as in the past	Up to 5.000.000	5.000.000 to 10.000.000	10.000.000 to 50.000.000	50.000.000 to 100.000.000	More than 100.000.000
Credit or delayed debit card	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Debit card	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E-wallet	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mobile payment solution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Credit transfer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Direct Debits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E-money payment transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Money remittance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Others	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

66 If other, please indicate what are the payment methods concerned ?

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67 Among the payment transactions you process (in-bound and out-bound), what is the percentage of intra-EU cross-border payments transaction?

Please tick the box that applies

	Less than 5%	5% to 10%	10% to 20%	20% to 30%	30% to 40%	40% to 50%	More than 50%
a) please approximate the percentage of intra-EU cross-border payments in total payments processed	<input type="radio"/>						

68 Among the payment transactions you process (in-bound and out-bound), what is the percentage of intra-EU cross-border payments refunds ?

Please tick the box that applies

	Less than 5%	5% to 10%	10% to 20%	20% to 30%	30% to 40%	40% to 50%	More than 50%
a) please approximate the percentage of intra-EU cross-border payment refunds in total payments processed	<input type="radio"/>						

69 Among the payment transactions you process, what is the percentage of payments transaction from a Member States to a third country and from third-country to a Member States ?

Please tick the box that applies

	Less than 5%	5% to 10%	10% to 20%	20% to 30%	30% to 40%	40% to 50%	More than 50%
a) please approximate the percentage of third countries (out of EU) payments in total payments processed	<input type="radio"/>						

70 Among the payment transactions you process, what is the percentage of payments refunds from a Member States to a third country and from third-country to a Member States ?

Please tick the box that applies

	Less than 5%	5% to 10%	10% to 20%	20% to 30%	30% to 40%	40% to 50%	More than 50%
a) please approximate the percentage of third countries (out of EU) payment refunds in total payments processed	<input type="radio"/>						

71 Among the payment transactions you process, what is the percentage of payments transaction where the VAT or tax number of the payee is available ?

Please tick the box that applies

	Less than 5%	5% to 10%	10% to 20%	20% to 30%	30% to 40%	40% to 50%	More than 50%
a) please approximate the percentage of cross-border payments where the VAT/tax number is available	<input type="radio"/>						

Section VIII - Guidelines

* 72 The Commission will adopt guidelines to details the new requirements. Which of the following elements do you think should be part of these guidelines ?

- Who are the payment service providers covered by the reporting obligation ?
- When is a payment cross-border ?
- How should the threshold of 25 payments received be calculated ?
- When shall the payment service provider of the payee report ?
- When shall the payment service provider of the payer report ?
- To who shall the payment service provider report (home or host Member State) ?
- How shall the payer/payee be localised (article 243c) ?
- What are the mandatory data elements in article 243b ?
- How shall the data be reported (e.g. what address should be reported) ?
- How shall the data be transmitted to Member States ?
- When shall the data be transmitted ?
- Other

* 73 If other, please specify ?

Section IX - Other

74 Please provide information on any additional element you believe should be discussed in the expert group

2000 character(s) maximum

75 Please upload any additional contribution you would like to attach to your answer.

The maximum file size is 1 MB

Should have any question or on the survey or wish to contact us directly, you can do so using the following e-mail: TAXUD-UNIT-C4@ec.europa.eu

