

Annex 2 – The registration details.

Column A	Column B		Column C
Box number	The non-Union scheme		The Union scheme
1	Individual VAT identification number allocated by the Member State of identification in accordance with Article 362 of Directive 2006/112/EC ⁷		Individual VAT identification number allocated by the Member State of identification in accordance with Article 369d of Directive 2006/112/EC, including the country code
2	The national tax number, if any		
3	The company name		The company name
4	The trading name(s) of the company if different from the company name		The trading name(s) of the company if different from the company name
5	The full postal address ⁸		The full postal address ⁹
6	The country in which the taxable person has his place of business		The country in which the taxable person has his place of business if not in the Union
7	The email address of the taxable person		The email address of the taxable person
8	The website(s) of the taxable person where available		The website(s) of the taxable person where available
9	Contact name		Contact name
10	Telephone number		Telephone number
11	IBAN or OBAN number		IBAN number
12	BIC number		BIC number
13.1			Individual VAT identification number(s) or if not available, tax

⁷ To follow format: EUxxxxxyyyyz where: xxx is the 3 digit ISO numeric of the Member State of identification; yyyyy is the 5 digit number assigned by Member State of identification; and z is a check digit.

⁸ Postcode to be indicated if there is one

⁹ Postcode to be indicated if there is one

			reference number(s) allocated by the Member State(s) in which the taxable person has a fixed establishment(s) ¹⁰ other than in the Member State of identification
14.1			Full postal address(es) and trading name(s) of fixed establishments ¹¹ other than in the Member State of identification
15.1			VAT identification number(s) allocated by Member State(s) as a non-established taxable person. ¹²
16	Electronic declaration that the taxable person is not registered for VAT within the Union		
17	Date of commencement of using the scheme ¹³		Date of commencement of using the scheme ¹⁴
18	Date of request to be registered under the scheme by the taxable person		Date of request to be registered under the scheme by the taxable person
19	Date of registration decision by the Member State of identification		Date of registration decision by the Member State of identification
20			Indicator of whether the taxable person is a VAT group ¹⁵
21	Individual VAT identification number(s) allocated by the Member State of identification in accordance with Articles 362 or 369d of Directive 2006/112/EC if they have previously used either scheme.		Individual VAT identification number(s) allocated by the Member State of identification in accordance with Articles 362 or 369d of Directive 2006/112/EC if they have previously used either scheme.

¹⁰ Where there is more than one fixed establishment, use box 13.1, 13.2, etc.

¹¹ Where there is more than one fixed establishment, use box 14.1, 14.2, etc.

¹² Where there is more than one VAT identification number allocated by Member State(s) as a non-established taxable person, use box 15.1, 15.2 etc.

¹³ This can be in certain limited cases prior to the date of registration onto the scheme.

¹⁴ This can be in certain limited cases prior to the date of registration onto the scheme.

¹⁵ This is a simple yes/no tick box.