



The harmonization of the documentary evidence to prove VAT exempt EU cross-border movements of goods

Ref: Council Implementing Regulation (EU) 2018/1912 of 4 December 2018 amending Implementing Regulation (EU) No 282/2011 as regards certain exemptions for intra-Community transactions and the harmonization of the documentary evidence to prove VAT exempt EU cross-border movements of goods (Article 45a IR)

We would like to repeat the Volvo Group approach on this “new” requirement.

The EDI transmission of our Delivery Instructions, DELFOR D04A_v2.1 message, is in our understanding today containing the requested information according to Article 45a IR. This has now been verified after consulting the explanatory notes in detail to secure that the requirements are met.

On Part number level we are visualizing:

- The last 3 up to 10 received deliveries
- Qty for those deliveries
- Date of dispatch
- Date of goods receipt
- Delivery Note number

In order to support You even more we have posted supportive information on Volvo IT EDI Homepage. Here You can find more detailed information and references on how and where to find requested data.

Link: <https://www.edi.volvogroup.com/en-en/setup-edi/implementation-information.html>

For Volvo users where we not yet have EDI connections to Your company or if you are communicating via older versions than DELFOR D04A v2.1, we will manually confirm received deliveries accordingly.

Finally we also want to inform You, that in case You run into problems in any way of presenting data in a VAT Audit, we will do our utmost to support You.

Best regards

Lena Odelberg
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Volvo Group