

VIES ON-THE-WEB PRIVACY STATEMENT

The processing of personal data occurs by the competent authorities of Member States referred to in Article 3 of the Council Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of value added tax. They are listed in the Official Journal of the European Union ([2013/C 191/03](#)) and are jointly acting as controllers. Hereafter, the competent authorities of Member States are referred to as "we" or "us" or "ours". The Commission acts on behalf of the competent authorities of Member States as processor.

Where we refer throughout the document to "you" or "yours" as the data subject, we refer to the taxable persons.

1. Introduction

We, the competent authorities of Member States, are committed to protecting and respecting your privacy.

As the *VIES¹ on-the-web service* processes personal data, Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation – GDPR) is applicable.

This privacy statement explains the reasons for processing your personal data, the way they are collected and handled, and the way protection of all your personal data is ensured. This privacy statement covers in addition:

- Which of your personal data are processed;
- How your personal data are used;
- For how long your personal data are preserved/stored;
- Who has access to your personal data;
- What are your rights as the data subject; and
- How you can exercise these rights.

¹ VIES stands for VAT Information Exchange System

2. Why do we process your personal data?

With the EU *VIES on-the-web service*, we, the competent authorities of Member States acting as controllers, process your personal data and confirm the validity of your VAT identification number, name and address² to your customers and suppliers involved in intra-Community transactions with you. The Commission acts on behalf of us as processor.

We collect this data from you for the purpose of checking your compliance with national and VAT legislation.

We are authorised to process your personal data based on

- Council Directive 2006/112/EC
- Council Regulation (EU) 904/2010
- Commission Implementing Regulation (EU) No 79/2012
- National VAT legislation

The legal basis for information to be provided by the economic operators is laid down in Chapter 2 and Chapter 6 of Title XI of Council Directive 2006/112/EC.

The legal basis for exchange of VAT information is Council Regulation (EU) 904/2010 on administrative cooperation and combating fraud in the field of value added tax of 7 October 2010 and Commission Implementing Regulation (EU) No 79/2012 of 31 January 2012.

Specific information on economic operators, in particular VAT number, name and address, may be consulted and is publicly available on the basis of Article 31 of Council Regulation (EU) 904/2010. The purpose of this access is to allow you to check the validity of the VAT number of your (potential) business partners located in other Member States. For that purpose and on our behalf, the Commission puts at your disposal the VIES on-the-web portal, which is a search interface connected to our national VAT registries.

As clearly stated in the specific [disclaimer](#) of the VIES on-the-web portal, the processing of personal data for any other purposes, such as commercial purposes, is prohibited. Any retransmission, copying or reproduction of personal data is strictly forbidden.

We process your personal data for the following purposes:

² It should be noted that the German authorities do not share the names and addresses of economic operators and the Spanish authorities only validate the correctness of names and addresses. Therefore the interpretation of any further reference to names and addresses herein should take this fact into consideration.

- To allow you to check the validity of the VAT number of your business partners located in other Member States;
- To allow your business partners located in other Member States to check the validity of your VAT number.
- To effect a correct assessment of VAT, monitor the correct application of VAT and combat VAT fraud.

3. Which personal data do we collect and process?

Personal data means any information relating to you, as an identified or identifiable **natural person**. The following (categories of) personal data are being processed:

- Your VAT number
- Name associated with your VAT number
- Address associated with your VAT number

To execute our activity, we as the authority that issued your VAT identification number, directly requested and obtained your personal data from you.

3.1 Lawfulness of the processing operation

The processing is lawful and necessary for compliance with a legal obligation to which we, the competent authorities of Member States, are subject or processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the Union institution or body. The legal basis for providing confirmation of the validity of a VAT identification number as well as the associated name and address is Article 31 of Council Regulation (EU) 904/2010.

4. How long do we keep your data?

We, the competent authorities of Member States, store your data according to applicable national VAT legislation.

For the *VIES on-the-web service* in particular, data is only stored as long as is necessary for the predefined purpose of the processing. The *VIES on-the-web service* is connecting to our national VAT registries where data is stored as long as you, as a taxable person, decide to retain your VAT identification number giving possibility to make intra-Community transactions. The storage period in national VAT registries is determined as per the limitation periods provided for in the legislation of the Member State concerned, but no longer than ten years.

The data is being transmitted between Member States and the Commission without the data being retained by the Commission, as a processor.

5. How do we protect your data?

We, the competent authorities of Member States, guarantee all the appropriate organisational and technical security measures are in place, aimed at protecting your personal data against accidental and unlawful destruction or loss, as well as against non-authorised access, alteration or transmission.

We have implemented, amongst other, the following security measures:

The usage of the VIES on-the-web service is closely monitored and analysed by the European Commission or its contractors on a daily basis to block abusive use of VIES on-the-web. In circumstances where certain actions would be recognized as abusive use of the service, the originator of the request (specific IP addresses) will be blocked and notified. Actions that are considered as abusive include (not exhaustive), for example:

1. Multiple validation of the same VAT number per day except for availability tests (further details can be found in the Technical Information page);
2. High traffic of invalid VAT numbers.

The systems of the European Commission or its contractors carrying out processing operations on our behalf abide by the Commission Decision (EU, EURATOM) 2017/46 of 10 January 2017 concerning the security of communication and information systems in the European Commission.

The Commission's contractors are bound by a specific contractual clause for any processing operations of your data on behalf of us or the Commission, and by the confidentiality obligations deriving from the transposition of Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC.

The Commission's contractors have a nominated security officer whose role is to ensure adequate security implementation. Compliance with data protection regulation is required by individual contracts.

6. Who has access to your data and to whom is it disclosed?

6.1 Internally

“Internally” refers to: within the competent authorities of Member States or within the Commission and its contractors.

Access to your data is provided to authorised employees of the processor and sub-processors according to the “need to know” principle. Such staff abide by statutory, and when required, additional confidentiality agreements. The processing by Commission (processor) and its contractors (sub-processors) is carried out within the EU/EEA.

6.2 Externally

“Externally” refers to: all other entities than competent authorities of Member States or the Commission.

Limited information, in particular VAT number, name and address of a taxable person performing cross-border transactions, can be accessed via the *VIES on-the-web service*. Access of personal data from outside the EU/EEA is possible since the *VIES on-the-web website* is accessible worldwide and publicly available on the Internet without filtering of the users based on their location, i.e. within or outside the EU.

We have the necessary safeguards and agreements in place with our partners to ensure that the adequate level of protection of your personal data is not undermined.

7. What are your rights and how can you exercise them?

7.1 Your rights

You are, at any given moment, entitled to the access and rectification of your personal data in case the data is inaccurate or incomplete. According to national legislation and as explained in section 7.3, you may have the rights of access, to be informed and to rectification. However, the scope of your rights might be restricted, in accordance with Article 55 of Council Regulation (EU) No 904/2010, to what is strictly necessary in order to safeguard the interests referred to under point (e) of Article 23(1) of Regulation (EU) 2016/679.

7.2 Exercising your rights

You can exercise your rights by contacting the authority that has issued your VAT identification number, acting as data controller.

Contact details are available at: https://ec.europa.eu/taxation_customs/taxation-1/national-tax-administrations_en

If you feel that your rights are violated in any way, you are entitled to file a complaint with the [National Authority responsible for data protection \(GDPR\)](#) following the applicable national procedure.

7.3 Restrictions to your rights

You also have the right to object to the processing of your personal data on legitimate compelling grounds except when personal data are

- collected in order to comply with a legal obligation, or
- processing is necessary for the performance of a contract to which you are a party, or
- is to be used for a purpose for which you have given unambiguous consent.

7.4 What will be done in case of data breaches

In case of a data breach, we will handle a data breach in compliance with the GDPR and our national laws.

Where that personal data breach is likely to result in a high risk to your rights and freedoms, we will inform you immediately in order to allow you to take the necessary precautions.

8. Contact information

If you have comments or questions, any concerns or a complaint regarding the collection and use of your personal data, please feel free to contact the respective national authority.

If you feel that your rights are violated in any way, you are entitled to file a complaint with the [National Authority responsible for data protection \(GDPR\)](#).

A summary of the contact details:

Type of contact	Reference
National Tax Administrations	https://ec.europa.eu/taxation_customs/taxation-1/national-tax-administrations_en
<i>National contact points</i>	https://taxation-customs.ec.europa.eu/national-tax-websites_en
National Authority responsible for data protection (GDPR)	https://edpb.europa.eu/about-edpb/about-edpb/members_en