

22.11.2017

A8-0306/ 001-010

**AMENDMENTS 001-010**

by the Committee on Economic and Monetary Affairs

**Report**

**Luděk Niedermayer**

**A8-0306/2017**

Administrative cooperation and combating fraud in the field of value added tax

Proposal for a regulation (COM(2016)0755 – C8-0003/2017 – 2016/0371(CNS))

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**Amendment 1**

**Proposal for a regulation**

**Recital 1 a (new)**

*Text proposed by the Commission*

*Amendment*

***(1a) The VAT gap in the Union is estimated at 12,8 % or EUR 152 billion per year including EUR 50 billion of cross-border VAT fraud, making VAT an important issue to be addressed at Union level.***

**Amendment 2**

**Proposal for a regulation**

**Recital 5**

*Text proposed by the Commission*

*Amendment*

(5) As under the special schemes, a Member State of identification collects and controls VAT on behalf of the Member States of consumption, it is appropriate to provide for a mechanism whereby the Member State of identification would receive a fee from the Member States of

(5) As under the special schemes, a Member State of identification collects and controls VAT on behalf of the Member States of consumption, it is appropriate to provide for a mechanism whereby the Member State of identification would receive a fee from the Member States of

consumption concerned compensating for the costs of collection and control. However, as the current system whereby a fee is retained from the VAT amounts to be transferred by the Member State of identification to the Member States of consumption has caused complications for tax administrations, in particular when dealing with reimbursements, such a fee should be calculated and paid annually, outside the special schemes.

consumption concerned compensating for the costs of collection and control. However, as the current system whereby a fee is retained from the VAT amounts to be transferred by the Member State of identification to the Member States of consumption has caused complications for tax administrations, in particular when dealing with reimbursements, such a fee should be calculated and paid annually, outside the special schemes, **and where a rebate is paid between differing national currencies, the valid exchange rate published by the European Central Bank should be applied.**

### Amendment 3

#### Proposal for a regulation

##### Recital 6

*Text proposed by the Commission*

(6) To simplify the collection of statistical data concerning the application of the special schemes, the Commission should be authorised to automatically access general information related to the special schemes stored in the Member States' electronic systems, with the exception of data concerning individual taxable persons.

*Amendment*

(6) To simplify the collection of statistical data concerning the application of the special schemes, the Commission should be authorised to automatically access general information related to the special schemes stored in the Member States' electronic systems, with the exception of data concerning individual taxable persons. **Member States should be encouraged to ensure that such general information is available to other relevant national authorities, if that is not already the case, in order to combat VAT fraud and money laundering.**

### Amendment 4

#### Proposal for a regulation

##### Recital 7 a (new)

*Text proposed by the Commission*

*Amendment*

**(7a) Communication between the Commission and Member States should**

*be adequate and effective, with a view to attaining the objectives of this Regulation in a timely manner.*

## **Amendment 5**

### **Proposal for a regulation Recital 9 a (new)**

*Text proposed by the Commission*

*Amendment*

*(9a) The use of IT in combating fraud could allow the competent authorities to identify fraud networks faster and in a comprehensive manner. A targeted and balanced approach using new technologies could reduce the need for Member States' general anti-fraud measures and at the same time increase the efficiency of anti-fraud policy.*

## **Amendment 6**

### **Proposal for a regulation Article 1 – paragraph 1 – point 5 – point b Regulation (EU) No 904/2010 Section 3 – Subsection 1 – Article 47a – paragraph 1**

*Text proposed by the Commission*

*Amendment*

The provisions of this Section shall apply from 1 January 2021.

The provisions of this Section shall apply from 1 January 2021. ***Member States shall exchange all information referred to in Subsection 2 without delay, unless expressly stated otherwise.***

*Justification*

*Necessary for the exchange of information between competent authorities.*

## **Amendment 7**

### **Proposal for a regulation Article 1 – paragraph 1 – point 5 – point b Regulation (EU) No 904/2010 Section 3 – Subsection 3 – Article 47j – paragraph 4**

*Text proposed by the Commission*

4. Each Member State shall communicate to the other Member States and the Commission the details of the competent person responsible for coordination of administrative enquiries within that Member State.

*Amendment*

4. Each Member State shall communicate to the other Member States and the Commission the details of the competent person responsible for coordination of administrative enquiries within that Member State. ***That information shall be published on the website of the Commission.***

**Amendment 8**

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 5 – point b**

Regulation (EU) No 904/2010

Section 3 – Subsection 4 – Article 47l – paragraph 3 a (new)

*Text proposed by the Commission*

*Amendment*

***Within two years of the date of application of this Regulation, the Commission shall conduct a review to ensure the viability and cost effectiveness of the fee and, if necessary, take steps for correction.***

**Amendment 9**

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 5 – point b**

Regulation (EU) No 904/2010

Section 3 – Subsection 5 – Article 47m – paragraph 1

*Text proposed by the Commission*

*Amendment*

Member States shall grant the Commission access to statistical information stored in their electronic system pursuant to Article 17(1)(d). This information shall not contain any personal data.

Member States shall grant the Commission access to statistical information stored in their electronic system pursuant to Article 17(1)(d). This information shall not contain any personal data ***and shall be limited to the information necessary for relevant statistical purposes.***

## Amendment 10

### Proposal for a regulation

#### Article 1 – paragraph 1 – point 5 – point b

Regulation (EU) No 904/2010

Section 3 – Subsection 6 – Article 47n – paragraph 1 – point f

#### *Text proposed by the Commission*

(f) the information to be accessed by the Commission as referred to in Article 47m as well as the technical means for the extraction of this information.

#### *Amendment*

(f) the information to be accessed by the Commission as referred to in Article 47m as well as the technical means for the extraction of this information. ***The Commission shall ensure that the extraction of data does not impose an unnecessary administrative burden on Member States.***