



Plenary sitting

9.6.2015

B8-0616/2015

MOTION FOR A RESOLUTION

pursuant to Rule 133 of the Rules of Procedure

on combating ‘carousel’ VAT fraud

Sophie Montel, Dominique Bilde, Florian Philippot

Motion for a European Parliament resolution on combating ‘carousel’ VAT fraud

The European Parliament,

- having regard to Rule 133 of its Rules of Procedure,
- A. whereas the suppression of internal fiscal borders and customs checks in the European Union has led to the development of so-called ‘carousel’ VAT fraud;
- B. whereas this type of intra-community fraud costs the Member States heavily in lost VAT revenue (the Commission estimates the loss to France at approximately EUR 25 000 000 000) and, because it entails the artificial under-valuation of retail prices, it can skew the rules of competition;
- C. whereas it was following the application of the Maastricht Treaty that the ratio of VAT resources in France began to drop below the average for OECD countries;
- D. whereas the yield from tax adjustments is virtually nil because, in many cases, companies to which a tax adjustment is applied have ceased to exist;
- 1. Calls on the Commission to consider a customs system to enable the movement of goods to be recorded, and to call into question the dogma of free movement of capital;
- 2. Instructs its President to forward this resolution to the Commission.