

**Question for written answer E-003557/2015
to the Commission**
Rule 130
Richard Sulík (ECR)

Subject: VAT-related administrative cooperation - repeat question

As parliamentary question E-010658/2014 has yet to receive a relevant answer, I am repeating my request for a response to the following questions.

Which Member States most frequently fail to abide by the time limits referred to in Article 10 et seq. of Council Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of value added tax because the requested tax authority, without any apology whatsoever, provides the requesting authority either with a late response or with no response at all? This information is not forthcoming in the reply to the previous question, nor can it be found in the Report of 2 December 2014 from the Commission to the Council and the European Parliament on the application of Council Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of value added tax, to which the Commission refers in its reply to the said parliamentary question.

If delays have been registered in more than 40 % of cases, why has the Commission not taken any steps to resolve this systematic breach of an obligation under the EU Regulation?

Likewise, I again seek a statement from the Commission on the sanctions applicable to a Member State which fails to comply with this directly enforceable legally binding rule.