



2016/2033(INI)

2.6.2016

AMENDMENTS

1 - 239

Draft report
Werner Langen
(PE582.077v01-00)

Towards a definitive VAT system and fighting VAT fraud
(2016/2033(INI))

Amendment 1
Danuta Maria Hübner

Motion for a resolution
Citation 1 a (new)

Motion for a resolution

Amendment

- *having regard to the special report No 24/2015 of the European Court of Auditors of 3 March 2016 entitled "Tackling intra-Community VAT fraud: More action Needed",*

Or. en

Amendment 2
Petr Ježek, Cora van Nieuwenhuizen, Sylvie Goulard

Motion for a resolution
Citation 4 a (new)

Motion for a resolution

Amendment

- *having regards to the Report on the future of VAT (2011/2082(INI)),*

Or. en

Amendment 3
Petr Ježek, Cora van Nieuwenhuizen, Sylvie Goulard

Motion for a resolution
Citation 4 b (new)

Motion for a resolution

Amendment

- *having regard to the proposal for a directive on the fight against fraud to the Union's financial interests by means of criminal law (COM(2012)0363),*

Or. en

Amendment 4

Petr Ježek, Cora van Nieuwenhuizen, Sylvie Goulard

Motion for a resolution

Recital A

Motion for a resolution

A. whereas, under Articles 402-404 of the current VAT Directive, the European Union VAT arrangements in place since 1993 are of a provisional and transitional nature only;

Amendment

A. ***whereas the Single Market, established on 1 January 1993, has abolished border controls for intra-community trade and*** whereas, under Articles 402-404 of the current VAT Directive, the European Union VAT arrangements in place since 1993 are of a provisional and transitional nature only;

Or. en

Amendment 5

Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution

Recital B

Motion for a resolution

B. whereas, under Article 113 of the Treaty on the Functioning of the European Union (TFEU), the Council shall, acting unanimously, adopt directives for the completion of the common VAT system ***and, in particular, the progressive curtailment or revocation of exemptions thereto;***

Amendment

B. whereas, under Article 113 of the Treaty on the Functioning of the European Union (TFEU), the Council shall, acting unanimously, adopt directives for the completion of the common VAT system;

Or. en

Amendment 6

Danuta Maria Hübner

Motion for a resolution

Recital D

Motion for a resolution

D. whereas VAT, which ***raised*** almost EUR 1 trillion in 2014, is a major and growing source of revenue in the Member States and contributes to EU own resources;

Amendment

D. whereas VAT, ***the proceeds of*** which ***yielded*** almost EUR 1 trillion in 2014, is a major and growing source of revenue in the Member States and contributes to EU own resources, ***the EU's total revenue from the VAT own resource standing at EUR 17 667 million and accounting for 12.27% of the total revenue of the EU in 2014^{1a}*** ;

^{1a} European Commission, financial report 2014

Or. en

Amendment 7

Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution

Recital D

Motion for a resolution

D. whereas VAT, which raised almost EUR 1 trillion in 2014, is a major and growing source of revenue in the Member States and contributes to EU own resources;

Amendment

D. whereas VAT, which raised almost EUR 1 trillion in 2014, is a major and growing source of revenue in the Member States and contributes to EU own resources; ***whereas the shift towards increased VAT taxation, also supported in the Commission's CSRs, has contributed to rising inequality in the EU;***

Or. en

Amendment 8

Barbara Kappel

Motion for a resolution

Recital E

Motion for a resolution

E. whereas the current VAT system is vulnerable to fraud and the estimated 'VAT gap' amounts to around EUR 170 billion annually;

Amendment

E. whereas the current VAT system is vulnerable to fraud and ***other factors, including VAT uncollected due to insolvencies, tax avoidance or miscalculation, and*** the estimated ***total*** 'VAT gap' amounts to around EUR 170 billion annually;

Or. en

Amendment 9

Danuta Maria Hübner

Motion for a resolution

Recital E

Motion for a resolution

E. whereas the current VAT system is vulnerable to fraud and the estimated 'VAT gap' amounts to around EUR 170 billion annually;

Amendment

E. whereas the current VAT system, ***in particular as it is applied to cross-border transactions,*** is vulnerable to fraud and ***to tax avoidance strategies and*** ***whereas*** the estimated 'VAT gap' amounts to around EUR 170 billion annually;

Or. en

Amendment 10

Jakob von Weizsäcker

Motion for a resolution

Recital E

Motion for a resolution

E. whereas the current VAT system is vulnerable to fraud ***and*** the estimated 'VAT gap' amounts to around EUR 170 billion annually;

Amendment

E. whereas the current VAT system is vulnerable to fraud, the estimated 'VAT gap' amounts to around EUR 170 billion annually, ***and better digital technologies are becoming available to help reduce this shortfall;***

Amendment 11

Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution

Recital E

Motion for a resolution

E. whereas the current VAT system is vulnerable to fraud and the estimated 'VAT gap' amounts to around EUR 170 billion annually;

Amendment

E. whereas the current VAT system is vulnerable to fraud, ***particularly by large corporations and those active at cross-border level***, and the estimated 'VAT gap' amounts to around EUR 170 billion annually;

Amendment 12

Petr Ježek, Cora van Nieuwenhuizen, Sylvie Goulard

Motion for a resolution

Recital E a (new)

Motion for a resolution

Amendment

Ea. whereas, according to a COM study^{1a}, MTIC fraud (Missing Trader Intra-Community fraud, commonly called carousel fraud) alone is responsible for a VAT revenue loss of approximately €45 billion to €53 billion annually;

1a

http://ec.europa.eu/taxation_customs/resources/documents/common/publications/studies/ey_study_destination_principle.pdf

Amendment 13
Danuta Maria Hübner

Motion for a resolution
Recital E a (new)

Motion for a resolution

Amendment

Ea. whereas Member States differ in the effectiveness with which they are able to address VAT fraud and VAT avoidance, since the VAT gap is estimated to vary from less than 5% to over 40% depending on the country considered;

Or. en

Amendment 14
Tibor Szanyi

Motion for a resolution
Recital E a (new)

Motion for a resolution

Amendment

Ea. whereas the VAT-rates for food products are very different (the lowest is 0 % whilst the highest is 27 %) in the Member States;

Or. en

Amendment 15
Petr Ježek, Cora van Nieuwenhuizen, Sylvie Goulard

Motion for a resolution
Recital E b (new)

Motion for a resolution

Amendment

Eb. whereas according to Europol estimates, between EUR 40 billion and EUR 60 billion of the annual VAT revenue losses of Member States are caused by organised crime groups, and 2

% of those groups are behind 80 % of missing trader intra-Community fraud;

Or. en

Amendment 16
Danuta Maria Hübner

Motion for a resolution
Recital E b (new)

Motion for a resolution

Amendment

***Eb.** whereas the measurement of the revenue losses arising from cross-border VAT fraud is a very challenging task given that only two Member States, the UK and Belgium, collect and disseminate statistics on the issue;*

Or. en

Amendment 17
Petr Ježek, Cora van Nieuwenhuizen, Sylvie Goulard

Motion for a resolution
Recital E c (new)

Motion for a resolution

Amendment

***Ec.** whereas several Member States under the coordination of Eurojust and Europol have recently conducted three successful and consecutive Vertigo Operations which uncovered in total a 320 million EUR carousel fraud scheme;*

Or. en

Amendment 18
Jakob von Weizsäcker

Motion for a resolution
Recital F

Motion for a resolution

F. whereas the high administrative costs incurred under the present VAT system, especially with regard to cross-border transactions, could be significantly reduced for small and medium-sized enterprises in particular *through the necessary reform*;

Amendment

F. whereas the high administrative costs incurred under the present VAT system, especially with regard to cross-border transactions, could be significantly reduced for small and medium-sized enterprises in particular, *including by means of employing digital reporting tools and common databases*;

Or. en

Amendment 19
Petr Ježek, Cora van Nieuwenhuizen, Sylvie Goulard

Motion for a resolution
Recital F

Motion for a resolution

F. whereas the high administrative costs incurred under the present VAT system, especially with regard to cross-border transactions, could be significantly reduced for small and medium-sized enterprises in particular through *the necessary reform*;

Amendment

F. whereas the high administrative costs incurred under the present VAT system, especially with regard to cross-border transactions, could be significantly reduced for small and medium-sized enterprises in particular through *simplification measures*;

Or. en

Amendment 20
Francesc Gambús

Motion for a resolution
Recital F a (new)

Motion for a resolution

Amendment

Fa. whereas there is much room for improvement in reducing administrative and tax barriers, which particularly affect

cross-border cooperation projects;

Or. es

Amendment 21

Tibor Szanyi

Motion for a resolution

Recital G

Motion for a resolution

Amendment

G. *whereas VAT is a tax on consumption that should only be levied on the final consumer so as to achieve a significant reduction in administrative and financial costs along the supply chain and reduce the possibility of fraud;*

deleted

Or. en

Amendment 22

Pervenche Berès

Motion for a resolution

Recital G

Motion for a resolution

Amendment

G. *whereas VAT is a tax on consumption that should only be levied on the final consumer so as to achieve a significant reduction in administrative and financial costs along the supply chain and reduce the possibility of fraud;*

G. *whereas VAT is a tax on consumption which is based on a system of fractionated payments allowing for self-policing by persons liable for payment, and whereas it must only be borne by the final consumer so as to ensure neutrality for businesses;*

Or. fr

Amendment 23

Tom Vandenkendelaere

Motion for a resolution
Recital G

Motion for a resolution

G. whereas *VAT is a tax on consumption that should only be levied on the final consumer so as to achieve a significant reduction in administrative and financial costs along the supply chain and reduce the possibility of fraud;*

Amendment

G. whereas *the standard fractionated payment system combined with strong and efficient tax administrations and equal treatment of domestic and cross-border transactions remains the best option to achieve a significant reduction in administrative and financial costs along the supply chain and reduce the possibility of fraud;*

Or. en

Amendment 24
Emmanuel Maurel

Motion for a resolution
Recital G

Motion for a resolution

G. whereas VAT is a tax on consumption *that should only be levied on the final consumer so as to achieve a significant reduction in administrative and financial costs along the supply chain and reduce the possibility of fraud;*

Amendment

G. whereas VAT is a tax on consumption *which is based on a system of fractionated payments allowing for self-policing by persons liable for payment, and whereas it must only be borne by the final consumer so as to ensure neutrality for businesses;*

Or. fr

Amendment 25
Bernd Lucke

Motion for a resolution
Recital G

Motion for a resolution

G. whereas *VAT is a tax on consumption that should only be levied on*

Amendment

G. whereas *charging VAT along the supply chain involves significant*

the final consumer *so as to achieve a significant reduction in* administrative and financial costs *along the supply chain* and reduce the *possibility of* fraud;

administrative and financial costs, whereas VAT is ultimately borne by the final consumer, *whereas directly charging consumers may greatly reduce* administrative and financial costs and *may* reduce the *volume of VAT-related* fraud;

Or. en

Amendment 26

Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution

Recital G

Motion for a resolution

G. whereas *VAT is a tax on consumption that should only be levied* on the final consumer *so as to achieve a significant reduction in administrative and financial costs along* the supply chain and *reduce the possibility of* fraud;

Amendment

G. whereas *it is up to Member States to define the practical levy of VAT in order to ensure that it falls* on the final consumer, *while keeping track of all intermediate transactions in* the supply chain and *fighting* fraud;

Or. en

Amendment 27

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Recital G

Motion for a resolution

G. whereas VAT is a tax on consumption *that should only be* levied on the final consumer *so as to achieve a significant reduction in administrative and financial costs* along the supply chain and *reduce the possibility of* fraud;

Amendment

G. whereas VAT is a tax on consumption levied on the final consumer *through, as a general principle, a system of fractioned payments* along the supply chain;

Or. en

Amendment 28

Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution

Recital H

Motion for a resolution

Amendment

H. *whereas, although unanimity in the European Council is required for the definitive VAT system to be established, 23 years after the introduction of the VAT Directive, the so called ‘standstill derogations’ are outdated;*

deleted

Or. en

Amendment 29

Brian Hayes

Motion for a resolution

Recital H

Motion for a resolution

Amendment

H. *whereas, although unanimity in the European Council is required for the definitive VAT system to be established, 23 years after the introduction of the VAT Directive, the so called ‘standstill derogations’ are outdated;*

H. *whereas 23 years after the introduction of the VAT Directive, the so called ‘standstill derogations’ are outdated;*

Or. en

Amendment 30

Petr Ježek, Cora van Nieuwenhuizen, Sylvie Goulard

Motion for a resolution

Recital H

Motion for a resolution

Amendment

H. *whereas, although unanimity in the European Council is required for the definitive VAT system to be established,*

H. *whereas, although unanimity in the European Council is required for the definitive VAT system to be established,*

23 years after the introduction of the VAT Directive, the so called ‘standstill derogations’ are outdated;

23 years after the introduction of the VAT Directive, the so called ‘standstill derogations’ are outdated, *in particular with regards to the modern digital economy*;

Or. en

Amendment 31

Jonás Fernández, Ramón Jáuregui Atondo

Motion for a resolution

Recital H

Motion for a resolution

H. whereas, although unanimity in the *European* Council is required for the definitive VAT system to be established, 23 years after the introduction of the VAT Directive, the so called ‘standstill derogations’ are outdated;

Amendment

H. whereas, although unanimity in the Council is required for the definitive VAT system to be established, 23 years after the introduction of the VAT Directive, the so called ‘standstill derogations’ are outdated;

Or. es

Amendment 32

Jonás Fernández, Ramón Jáuregui Atondo

Motion for a resolution

Recital J

Motion for a resolution

J. whereas no majority can be achieved in favour of the country of origin principle regarding a definitive VAT system, since this would require a higher degree of tax-rate harmonisation to prevent massive distortions of competition;

Amendment

deleted

Or. es

Amendment 33

Tibor Szanyi

Motion for a resolution

Recital J

Motion for a resolution

J. whereas no majority can be achieved in favour of the country of origin principle regarding a definitive VAT system, since this would require a higher degree of tax-rate harmonisation to prevent massive distortions of competition;

Amendment

J. whereas no majority can be achieved in favour of the country of origin principle regarding a definitive VAT system, since this would require a higher degree of tax-rate harmonisation to prevent massive distortions of competition;
whereas the country of origin principle on VAT collection offers the to-date most efficient method to fight VAT fraud;

Or. en

Amendment 34

Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution

Paragraph 1

Motion for a resolution

1. ***Welcomes*** the Commission's intention to propose a definitive VAT system by 2017 ***that is simple, fair, robust, efficient and less susceptible to fraud;***

Amendment

1. ***Notes*** the Commission's intention to propose a definitive VAT system by 2017;

Or. en

Amendment 35

Notis Marias

Motion for a resolution

Paragraph 1

Motion for a resolution

1. ***Welcomes*** the Commission's intention to propose a definitive VAT

Amendment

1. ***Points to*** the Commission's intention to propose a definitive VAT

system by 2017 that is simple, fair, robust,
efficient and less susceptible to fraud;

system by 2017 that is simple, fair, robust,
efficient and less susceptible to fraud;

Or. el

Amendment 36
Gunnar Hökmark

Motion for a resolution
Paragraph 1 a (new)

Motion for a resolution

Amendment

1a. Underlines that a simple system for VAT which demand fewer exemptions is necessary for the proper functioning of the digital single market;

Or. en

Amendment 37
Paloma López Bermejo, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution
Paragraph 2

Motion for a resolution

Amendment

2. Takes the view that the expert advice on which the Commission's proposals for the programme of action are based contains a number of valuable indicators ***for a robust, simple and fraud-proof VAT system;***

2. Notes that the expert advice on which the Commission's proposals for the programme of action are based contains a number of valuable indicators, ***but expresses its concerns about the lack of public participation, particularly of social partners, and democratic overview in the process; takes the view that this results in a bias against the inclusion of social considerations which are of high relevance in the matter of taxation;***

Or. en

Amendment 38
Bernd Lucke

Motion for a resolution
Paragraph 2

Motion for a resolution

2. Takes the view that the expert advice on which the Commission's proposals for the programme of action are based contains a number of valuable **indicators for** a robust, simple and fraud-proof VAT system;

Amendment

2. Takes the view that the expert advice on which the Commission's proposals for the programme of action are based contains a number of valuable **recommendations; emphasizes that the Commission's list of proposals aimed at achieving** a robust, simple and fraud-proof VAT system **is not exhaustive**;

Or. en

Amendment 39
Ivan Jakovčić

Motion for a resolution
Paragraph 2

Motion for a resolution

2. Takes the view that the expert advice on which the Commission's proposals for the programme of action are based contains a number of valuable indicators for a robust, simple and fraud-proof VAT system;

Amendment

2. Takes the view that the expert advice on which the Commission's proposals for the programme of action are based contains a number of valuable indicators for a robust, **effective**, simple and fraud-proof VAT system;

Or. hr

Amendment 40
Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution
Paragraph 3

Motion for a resolution

3. **Welcomes** the recent Commission

Amendment

3. **Notes** the recent Commission

communication of 7 April 2016 and the projected additional measures designed to prevent fraud and help improve the existing VAT system;

communication of 7 April 2016 and the projected additional measures designed to prevent fraud and help improve the existing VAT system;

Or. en

Amendment 41 **Notis Marias**

Motion for a resolution **Paragraph 3**

Motion for a resolution

3. **Welcomes** the recent Commission communication of 7 April 2016 and the projected additional measures designed to prevent fraud and help improve the existing VAT system;

Amendment

3. **Points to** the recent Commission communication of 7 April 2016 and the projected additional measures designed to prevent fraud and help improve the existing VAT system;

Or. el

Amendment 42 **Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias**

Motion for a resolution **Paragraph 4**

Motion for a resolution

4. Objects to the narrowing down of the proposed improvements to parts of the existing system, and calls for fundamental reform with a view to removing or at least substantially reducing the problems affecting it;

Amendment

4. Objects to the narrowing down of the proposed improvements to parts of the existing system, and calls for fundamental reform with a view to removing or at least substantially reducing the problems affecting it ***and particularly its regressive effects on distribution, ensuring that the system of VAT rates safeguards the right of access to goods and services that are either essential to the consumption of low-income households or of public interest (e.g. cultural goods), and penalizes the consumption of those goods aimed only at high-income households;***

Amendment 43
Tom Vandenkendelaere

Motion for a resolution
Paragraph 4

Motion for a resolution

4. ***Objects to the narrowing down of the proposed improvements to parts of the existing system, and*** calls for fundamental reform with a view to removing or at least substantially reducing the problems affecting it;

Amendment

4. Calls for fundamental reform with a view to removing or at least substantially reducing the problems affecting it;

Or. en

Amendment 44
Molly Scott Cato
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 4

Motion for a resolution

4. ***Objects to the narrowing down of the proposed improvements to parts of the existing system, and*** calls for fundamental ***reform*** with a view to removing or at least substantially reducing the problems affecting it;

Amendment

4. ***Takes the view that improving the existing system is also important,*** and calls for fundamental ***reforms*** with a view to removing or at least substantially reducing the problems affecting it;

Or. en

Amendment 45
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 4

Motion for a resolution

4. Objects to the narrowing down of the proposed improvements to parts of the existing system, and calls for fundamental reform with a view to removing or at least substantially reducing the problems affecting it;

Amendment

4. Objects to the narrowing down of the proposed improvements to parts of the existing system, and calls for fundamental reform with a view to removing or at least substantially reducing the problems affecting it, ***and particularly the European problem of VAT collection;***

Or. ro

Amendment 46

Tom Vandenkendelaere

**Motion for a resolution
Paragraph 5**

Motion for a resolution

5. ***Takes the view that the Commission should examine all possible options equally without prejudging the outcome and should include them in the legislative process;***

Amendment

deleted

Or. en

Amendment 47

Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

**Motion for a resolution
Paragraph 5**

Motion for a resolution

5. ***Takes the view that the Commission should examine all possible options equally without prejudging the outcome and should include them in the legislative process;***

Amendment

deleted

Or. en

Amendment 48
Pervenche Berès

Motion for a resolution
Paragraph 5

Motion for a resolution

5. *Takes the view that the Commission should examine* all possible options without prejudging the outcome and *should include them in the legislative process*;

Amendment

5. *Notes the Commission's efforts in studying* all possible options without prejudging the outcome, and *proposing as part of its action plan the most realistic and potentially most effective option for tackling fraud*;

Or. fr

Amendment 49
Emmanuel Maurel

Motion for a resolution
Paragraph 5

Motion for a resolution

5. *Takes the view that the Commission should examine* all possible options *without prejudging the outcome* and *should include them in the legislative process*;

Amendment

5. *Notes the Commission's efforts in studying* all possible options *and proposing as part of its action plan the most realistic and potentially most effective option for tackling fraud*;

Or. fr

Amendment 50
Molly Scott Cato
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 5

Motion for a resolution

5. Takes the view that the

Amendment

5. Takes the view that the

Commission should examine all possible options equally without prejudging the outcome and *should include them in the legislative process*;

Commission should examine all possible options equally without prejudging the outcome and *selecting those options ensuring the application of a consistent and robust VAT system without distinction between Member States and between national VAT systems and cross border transactions*;

Or. en

Amendment 51
Bernd Lucke

Motion for a resolution
Paragraph 5

Motion for a resolution

5. Takes the view that the Commission should *examine all possible options equally without prejudging the outcome and should include them* in the legislative process;

Amendment

5. Takes the view that the Commission should *propose the best options to combat fraud even if these require a change in the VAT directive and may be met with resistance* in the Council;

Or. en

Amendment 52
Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution
Paragraph 6

Motion for a resolution

6. *Notes that, over the last 23 years, the unanimity requirement in the Council has greatly hampered the necessary VAT reforms and that concerted efforts are needed to reach agreement on a definitive VAT system*;

Amendment

deleted

Or. en

Amendment 53

Bernd Lucke

Motion for a resolution

Paragraph 6

Motion for a resolution

6. Notes that, *over the last 23 years, the unanimity requirement* in the Council *has greatly hampered the necessary VAT reforms and that concerted efforts are needed to reach agreement on a definitive VAT system;*

Amendment

6. Notes that *the necessary VAT reform calls for concerted efforts; notes that unanimous approval* in the Council *requires a VAT reform sufficiently flexible to accommodate the specific needs of each country, insists that each country be free to charge VAT in the way which best fits its needs so long as this does not affect the functioning of the common market;*

Or. en

Amendment 54

Esther de Lange

Motion for a resolution

Paragraph 6

Motion for a resolution

6. Notes that, *over the last 23 years,* the unanimity requirement in the Council has *greatly* hampered the necessary VAT reforms and that concerted efforts are needed to reach agreement on a definitive VAT system;

Amendment

6. Notes that *although taxation is generally a Member State competence and not an EU competence,* the unanimity requirement in the Council has hampered the necessary VAT reforms *over the last 23 years* and that concerted efforts are needed to reach agreement on a definitive VAT system;

Or. en

Amendment 55

Brian Hayes

Motion for a resolution

Paragraph 6

Motion for a resolution

6. Notes that, ***over the last 23 years, the unanimity requirement in the Council has greatly hampered the necessary VAT reforms and that concerted efforts*** are needed to reach agreement on a definitive VAT system;

Amendment

6. Notes that ***concerted efforts between Member States*** are needed to reach agreement on a definitive VAT system;

Or. en

Amendment 56
Gunnar Hökmark

Motion for a resolution
Paragraph 6 a (new)

Motion for a resolution

Amendment

6a. Recognises that the unanimity will be a necessary precondition for an agreement for a better functioning system for VAT and therefore calls for a clear vision regarding simplicity and fewer exceptions combined with a pragmatic approach respecting the interests of the rapidly developing digital economy;

Or. en

Amendment 57
Bernd Lucke

Motion for a resolution
Paragraph 6 a (new)

Motion for a resolution

Amendment

6a. Notes that the country-of-destination principle is compatible with both a standard-charge and a reverse-charge system of VAT collection, takes the view that the functioning of the common market is not adversely affected if

Member States freely opt for one or the other way to charge VAT;

Or. en

Amendment 58

Petr Ježek, Cora van Nieuwenhuizen, Enrique Calvet Chambon, Sylvie Goulard

Motion for a resolution

Paragraph 7

Motion for a resolution

7. Notes that it is essential for the Member States to adopt a coordinated tax policy in order to combat tax evasion and tax avoidance more effectively and finally close the existing ‘VAT gap’;

Amendment

7. Notes that it is essential for the Member States to adopt a coordinated tax policy *and improve the speed and frequency of their exchange information concerning intra community trade* in order to combat tax evasion and tax avoidance more effectively and finally close the existing ‘VAT gap’;

Or. en

Amendment 59

Cătălin Sorin Ivan

Motion for a resolution

Paragraph 7

Motion for a resolution

7. Notes that it is essential for the Member States to adopt a coordinated tax policy in order to combat tax evasion and tax avoidance more effectively and finally close the existing ‘VAT gap’;

Amendment

7. Notes that it is essential for the Member States to adopt a coordinated tax policy in order to combat tax evasion and tax avoidance more effectively and finally close the existing ‘VAT gap’; *urges better administrative cooperation between Member States in this field;*

Or. ro

Amendment 60

Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution

Paragraph 7

Motion for a resolution

7. Notes that it is essential for the Member States to adopt a coordinated tax policy in order to combat tax evasion and tax avoidance more effectively **and finally close the existing ‘VAT gap’**;

Amendment

7. Notes that it is essential for the Member States to adopt a coordinated tax policy in order to combat tax evasion and tax avoidance more effectively, **reinforcing tax authorities and inspections and sanctions against the largest avoiders**;

Or. en

Amendment 61

Marco Zanni, Marco Valli

Motion for a resolution

Paragraph 7

Motion for a resolution

7. Notes that it is essential for the Member States to **adopt a coordinated tax policy** in order to combat tax evasion and tax avoidance more effectively and finally close the existing ‘VAT gap’;

Amendment

7. Notes that it is essential for the Member States to **cooperate** in order to combat tax evasion and tax avoidance more effectively and finally close the existing ‘VAT gap’ **and limit the resulting damage and distortions**;

Or. it

Amendment 62

Eva Kaili

Motion for a resolution

Paragraph 7 a (new)

Motion for a resolution

Amendment

7a. Regrets that the governments of many Member States use repeated

increases of the VAT rates to cover their fiscal gaps instead of making necessary progressive reforms for a better functioning public sector, thus increasing the burden on the consumers and especially on the weaker economic strata of the society, and causing devastating negative macroeconomic impacts on the real sector;

Or. en

Amendment 63
Jakob von Weizsäcker

Motion for a resolution
Paragraph 7 a (new)

Motion for a resolution

Amendment

7a. *Encourages the Commission and government agencies to explore and test new technologies, such as distributed ledger technology and real time supervision as part of a RegTech agenda with a view significantly to reduce the existing and significant 'VAT gap' in the Union;*

Or. en

Amendment 64
Gunnar Hökmark

Motion for a resolution
Paragraph 7 a (new)

Motion for a resolution

Amendment

7a. *Underlines that it is the responsibility of the tax authorities of the individual Member States to ensure that VAT is paid in as simple and SME-friendly way, which can be facilitated by increased cooperation between the*

national authorities;

Or. en

Amendment 65

Dariusz Rosati

Motion for a resolution

Paragraph 8

Motion for a resolution

8. Takes the view that cooperation between the Member State tax authorities has been inadequate in the past ***and the activities of Eurofisc have to date failed achieve any satisfactory results;***

Amendment

8. Takes the view that cooperation between the Member State tax authorities has been inadequate in the past;

Or. en

Amendment 66

Jonás Fernández, Ramón Jáuregui Atondo

Motion for a resolution

Paragraph 8

Motion for a resolution

8. Takes the view that cooperation between the Member State tax authorities has been inadequate in the past and the activities of Eurofisc have to date failed achieve any satisfactory results;

Amendment

8. Takes the view that cooperation between the Member State tax authorities has been inadequate in the past and the activities of Eurofisc have to date failed achieve any satisfactory results; ***considers it necessary in this regard to transform Eurofisc into a genuine European Tax Agency capable of effectively boosting and coordinating the fight against VAT and other tax fraud, such as corporation tax fraud;***

Or. es

Amendment 67

Petr Ježek, Cora van Nieuwenhuizen, Sylvie Goulard

Motion for a resolution

Paragraph 8

Motion for a resolution

8. Takes the view that cooperation between the Member State tax authorities has been inadequate in the past and the activities of Eurofisc have to date failed achieve any satisfactory results;

Amendment

8. Takes the view that cooperation between the Member State tax authorities has been inadequate in the past and the activities of Eurofisc have to date failed achieve any satisfactory results; ***is of the view that the information exchanged through Eurofisc should be better targeted to fraud;***

Or. en

Amendment 68

Tibor Szanyi

Motion for a resolution

Paragraph 8

Motion for a resolution

8. Takes the view that cooperation between the Member State tax authorities has been inadequate in the past and the activities of Eurofisc have to date failed achieve any satisfactory results;

Amendment

8. Takes the view that cooperation between the Member State tax authorities has been inadequate in the past and the activities of Eurofisc have to date failed achieve any satisfactory results; ***looks forward to the upcoming Commission proposal to enhance the functioning of Eurofisc;***

Or. en

Amendment 69

Marco Zanni, Marco Valli

Motion for a resolution

Paragraph 8

Motion for a resolution

8. Takes the view that cooperation between the Member State tax authorities ***has*** been inadequate in the past and the activities of Eurofisc have to date failed achieve any satisfactory results;

Amendment

8. Takes the view that cooperation ***and information exchanges*** between the Member State tax authorities ***have*** been inadequate in the past and the activities of Eurofisc have to date failed achieve any satisfactory results;

Or. it

Amendment 70

Paloma López Bermejo, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution

Paragraph 8

Motion for a resolution

8. Takes the view that cooperation between the Member State tax authorities has been ***inadequate*** in the past and the activities of Eurofisc have to date failed achieve any satisfactory results;

Amendment

8. Takes the view that cooperation between the Member State tax authorities has been ***insufficient*** in the past and the activities of Eurofisc have to date failed achieve any satisfactory results;

Or. en

Amendment 71

Danuta Maria Hübner

Motion for a resolution

Paragraph 8 a (new)

Motion for a resolution

Amendment

8a. Notes that the VAT Information Exchange System (VIES) has proven to be a helpful tool in fighting fraud by enabling tax authorities to reconcile data on traders across countries, but that shortcomings persist in its implementation, in particular as regards the timeliness of the information provided, the swiftness of the replies to

queries and the speed of reaction to the errors signalled; recommends therefore that Member States give due consideration to addressing these shortcomings;

Or. en

Amendment 72
Petr Ježek, Sylvie Goulard

Motion for a resolution
Paragraph 8 a (new)

Motion for a resolution

Amendment

8a. Notes that the data provided to Eurofisc by national authorities is not filtered in a way which transfers solely suspect cases and thus hinders the optimal functioning of the group; supports the initiative of several Member States that argue for the setting up of national risk analysis tools which would permit filtering of data and allow Eurofisc to quickly react against cross-border VAT fraud;

Or. en

Amendment 73
Jonás Fernández, Ramón Jáuregui Atondo

Motion for a resolution
Paragraph 8 a (new)

Motion for a resolution

Amendment

8a. Takes the view that Eurofisc, as the European Tax Agency, should also be responsible for collecting the European Union's own taxes when they are introduced;

Or. es

Amendment 74
Gunnar Hökmark

Motion for a resolution
Paragraph 8 a (new)

Motion for a resolution

Amendment

8a. *Underlines that it is the responsibility of the tax authorities in the single Member States to ensure that VAT is paid in a proper and simple way;*

Or. en

Amendment 75
Neena Gill

Motion for a resolution
Paragraph 9

Motion for a resolution

Amendment

9. Calls on the authorities responsible to exchange VAT and excise information in particular and to use all available technical means to record cross-border deliveries of goods and services to end-users;

9. Calls on the authorities responsible to exchange VAT and excise information in particular and to use all available technical means to record cross-border deliveries of goods and services to end-users; *believes in this regard that the use of VAT Locator Numbers (VLNs), under which customers cannot deduct input tax if the VAT is mentioned on an invoice without a valid VLN could be a helpful tool;*

Or. en

Amendment 76
Petr Ježek, Cora van Nieuwenhuizen, Sylvie Goulard

Motion for a resolution
Paragraph 9

Motion for a resolution

9. Calls on the authorities responsible to exchange VAT and excise information in particular and to use ***all available technical*** means to record cross-border deliveries of goods and services to end-users;

Amendment

9. ***Recalls that MS largely depend on information received from other MS concerning intra EU trade in order to be able to collect VAT in their territory;*** Calls on the authorities responsible to exchange VAT and excise information in particular and to use ***reliable and user-friendly IT*** means, ***such as electronic standard forms,*** to record cross-border deliveries of goods and services to end-users;

Or. en

Amendment 77

Marco Zanni, Marco Valli

Motion for a resolution

Paragraph 9

Motion for a resolution

9. Calls on the authorities responsible to exchange VAT and excise information in particular and to use all available technical means to record cross-border deliveries of goods and services to end-users;

Amendment

9. Calls on the authorities responsible ***systematically*** to exchange ***tax,*** VAT and excise information in particular and to use all available technical means to record cross-border deliveries of goods and services to end-users;

Or. it

Amendment 78

Ivan Jakovčić

Motion for a resolution

Paragraph 9

Motion for a resolution

9. Calls on the authorities responsible to exchange VAT and excise information in particular and to use all available technical means to record cross-border

Amendment

9. Calls on the authorities responsible to ***automatically*** exchange VAT and excise information in particular and to use all available technical means to record cross-

deliveries of goods and services to end-users;

border deliveries of goods and services to end-users;

Or. hr

Amendment 79
Dariusz Rosati

Motion for a resolution
Paragraph 9

Motion for a resolution

9. Calls on the authorities responsible to exchange VAT ***and excise*** information in particular and to use all available technical means to record cross-border deliveries of goods and services to end-users;

Amendment

9. Calls on the authorities responsible to exchange VAT information in particular and to use all available technical means to record cross-border deliveries of goods and services to end-users;

Or. en

Amendment 80
Petr Ježek, Enrique Calvet Chambon, Sylvie Goulard

Motion for a resolution
Paragraph 9 a (new)

Motion for a resolution

Amendment

9a. Believes that the lack of comparable data and of adequate relevant indicators to measure Member States' performance affects the effectiveness of the EU system to tackle intra EU VAT fraud and thus calls on tax authorities to establish, in coordination with the COM, a common system to estimate the size of intra EU fraud and then set targets to reduce it, as this would enable the evaluation of MS's performances in tackling this issue;

Or. en

Amendment 81
Marco Zanni, Marco Valli

Motion for a resolution
Paragraph 9 a (new)

Motion for a resolution

Amendment

9a. *Calls on the Commission and the regulators to make the banking system accountable, for example through the establishment of an instrument obliging banks and financial intermediaries to cooperate in the detection of cross-border VAT fraud;*

Or. it

Amendment 82
Danuta Maria Hübner

Motion for a resolution
Paragraph 9 a (new)

Motion for a resolution

Amendment

9a. *Calls on the Commission to consider conducting monitoring visits to selected Member States in order to assess the effectiveness of their administrative cooperation arrangements, as recommended by the European Court of Auditors;*

Or. en

Amendment 83
Danuta Maria Hübner

Motion for a resolution
Paragraph 9 b (new)

Motion for a resolution

Amendment

9b. *Calls on Member States to also*

facilitate the exchange of information with judicial and law enforcement authorities such as Europol and OLAF, as recommended by the Court of Auditors;

Or. en

Amendment 84
Danuta Maria Hübner

Motion for a resolution
Paragraph 9 c (new)

Motion for a resolution

Amendment

9c. Notes that Customs procedure 42, which provides for VAT exemption on goods imported into one Member State when they will subsequently be shipped to another Member State, has shown to be vulnerable to fraudulent abuses; notes that effective cross checks of the data held by tax authorities with this held by Customs authorities are crucial to detect and eliminate this type of fraud; calls therefore on Member States and on the Commission to act in order to facilitate the flow of information between tax and Customs authorities regarding imports under Customs procedure 42, as recommended by the European Court of Auditors;

Or. en

Amendment 85
Paloma López Bermejo, Miguel Viegas, Fabio De Masi, Marisa Matias

Motion for a resolution
Paragraph 10

Motion for a resolution

Amendment

10. *Supports the aim* of the action plan

10. *Stresses that the main aims* of the

to establish a single European VAT *area to buttress a deeper and more equitable single market and in order to help promote employment, growth, investment and competitiveness*;

action plan to establish a single European VAT system *should be a reduction of fraud and minimizing the regressive impact of VAT, by strengthening the role of direct taxation in the overall tax system and increasing the progressivity of VAT rates, safeguarding the right to access to goods and services that are either essential to the consumption of low-income households or of public interest (e.g. cultural goods) , and penalizing the consumption of those goods aimed only at high-income households*;

Or. en

Amendment 86

Marco Zanni, Marco Valli

Motion for a resolution

Paragraph 10

Motion for a resolution

10. Supports the aim of the action plan to establish a single European VAT area to *buttress a deeper and more equitable single market and in order to help promote employment, growth, investment and competitiveness*;

Amendment

10. Supports the aim of the action plan to establish a single European VAT area to *restore fiscal fairness and justice within the European Union*;

Or. it

Amendment 87

Hugues Bayet

Motion for a resolution

Paragraph 10

Motion for a resolution

10. Supports the aim of the action plan to establish a single European VAT area to buttress a deeper and more equitable single market and in order to help promote

Amendment

10. Supports the aim of the action plan to establish a single European VAT area to buttress a deeper and more equitable single market and in order to help promote

employment, growth, investment and competitiveness;

employment, growth, investment and competitiveness; ***calls for the introduction of one or more new own resources to finance the Union's priority projects (investment projects, Horizon 2020, etc.);***

Or. fr

Amendment 88

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 10

Motion for a resolution

10. Supports the aim of the action plan to establish a single European VAT area to buttress a deeper and more equitable single market and in order to help promote employment, growth, investment and competitiveness;

Amendment

10. Supports the aim of the action plan to establish a single European VAT area to buttress a deeper and more equitable single market and in order to help promote ***tax justice, sustainable consumption, gender equality***, employment, growth, investment and competitiveness;

Or. en

Amendment 89

Tibor Szanyi

Motion for a resolution

Paragraph 10

Motion for a resolution

10. Supports the aim of the action plan to establish a single European VAT area to buttress a deeper and more equitable single market and in order to help promote employment, growth, investment and competitiveness;

Amendment

10. Supports the aim of the action plan to establish a single European VAT area to buttress a deeper and more equitable single market and in order to help promote employment, growth, investment and competitiveness ***while also limiting the possibility of VAT fraud;***

Or. en

Amendment 90
Notis Marias

Motion for a resolution
Paragraph 10

Motion for a resolution

10. ***Supports*** the aim of the action plan to establish a single European VAT area to buttress a deeper and more equitable single market and in order to help promote employment, growth, investment and competitiveness;

Amendment

10. ***Points to*** the aim of the action plan to establish a single European VAT area to buttress a deeper and more equitable single market and in order to help promote employment, growth, investment and competitiveness;

Or. el

Amendment 91
Hugues Bayet

Motion for a resolution
Paragraph 10 a (new)

Motion for a resolution

10a. Stresses that the definition of ‘distortions of competition’ also poses problems for determining the VAT exemption on cooperation between local authorities in accordance with Article 132(1)(f);

Amendment

Or. fr

Amendment 92
Tibor Szanyi

Motion for a resolution
Paragraph 10 a (new)

Motion for a resolution

Amendment

10a. Calls in this regard for services to

be incorporated fully into the new system as soon as possible, in particular, calls for financial services to be subject to VAT;

Or. en

Amendment 93

Jonás Fernández, Ramón Jáuregui Atondo

Motion for a resolution

Paragraph 11

Motion for a resolution

11. Shares the Commission's view that the VAT system decided upon should be based on the principle of taxation in the country which is the final destination of the goods and services, *given that* the country-of-origin principle *could not be implemented*;

Amendment

11. Shares the Commission's view that the VAT system decided upon should be based on the principle of taxation in the country which is the final destination of the goods and services, *even though the possibility of reaching an agreement in the Council on* the country-of-origin principle, *which is better suited, should not be relinquished*;

Or. es

Amendment 94

Emmanuel Maurel

Motion for a resolution

Paragraph 11 a (new)

Motion for a resolution

11a. Is in favour of the country-of-destination principle being applied as a general rule in the case of distance sales to individuals, and of introducing harmonised measures for small businesses;

Amendment

Or. fr

Amendment 95
Pervenche Berès

Motion for a resolution
Paragraph 11 a (new)

Motion for a resolution

Amendment

11a. *Is in favour of the country-of-destination principle being applied as a general rule in the case of distance sales to individuals, and of introducing harmonised measures for small businesses;*

Or. fr

Amendment 96
Marco Zanni, Marco Valli

Motion for a resolution
Paragraph 11 a (new)

Motion for a resolution

Amendment

11a. *Calls for the establishment at European level of a single digital register that is transparent and accessible to the general public, including firms;*

Or. it

Amendment 97
Tibor Szanyi

Motion for a resolution
Paragraph 12

Motion for a resolution

Amendment

12. Calls for technical developments in the digital world to be incorporated in the existing tax models when the VAT system decided upon is introduced, so that the system will be fit for the 21st century;

12. Calls for technical developments in the digital world to be incorporated in the existing tax models when the VAT system decided upon is introduced, so that the system will be fit for the 21st century;

highlights that given the speed at which e-commerce develops, regular reviews in this area should be foreseen; draws the Commission attention also to preparing guidelines on the sharing economy in order to avoid conflict between innovation and possible tax fraud;

Or. en

Amendment 98
Marco Zanni, Marco Valli

Motion for a resolution
Paragraph 12

Motion for a resolution

12. Calls for technical developments in the digital world to be incorporated in the existing tax models when the VAT system decided upon is introduced, so that the system will be fit for the 21st century;

Amendment

12. Calls for *goods and services arising from* technical developments in the digital world to be incorporated in the existing tax models when the VAT system decided upon is introduced, so that the system will be fit for the 21st century;

Or. it

Amendment 99
Anneliese Dodds

Motion for a resolution
Paragraph 12 a (new)

Motion for a resolution

12a. Notes that the current VAT system, with its three tier approach of a minimum rate, a list of reduced rates and a list of zero rates, offers the worst of all worlds: a system which is complicated for businesses and consumers to navigate, but at the same time one which leaves Member States with no flexibility to adapt to the specificities of their national markets;

Amendment

Amendment 100

Eva Kaili

Motion for a resolution

Paragraph 12 a (new)

Motion for a resolution

Amendment

12a. Urges the Commission to review the Rulings of the European Court of Justice and amend the VAT Directive so as to include the decisions dictating that the exchange of traditional currencies for units of the "bitcoin" and other virtual currencies is exempted from VAT;

Or. en

Amendment 101

Hugues Bayet

Motion for a resolution

Paragraph 12 a (new)

Motion for a resolution

Amendment

12a. Calls for the reduced VAT rate which currently applies to paper and PDF editions of newspapers to be extended to new media;

Or. fr

Amendment 102

Anneliese Dodds

Motion for a resolution

Paragraph 12 b (new)

Motion for a resolution

Amendment

12b. *Calls therefore on the European Commission to pursue Option 2 ('Abolition of the list') as set out in its action plan on VAT, which would maintain the principle of the overall 15% standard rate while giving Member States the flexibility to manage national markets and to offer a 0% VAT rate on items such as sanitary products and renewable energy products;*

Or. en

Amendment 103
Hugues Bayet

Motion for a resolution
Paragraph 12 b (new)

Motion for a resolution

Amendment

12b. *Calls for large-scale retailers to be permitted to deduct the VAT on the donation of unsold food;*

Or. fr

Amendment 104
Anneliese Dodds

Motion for a resolution
Paragraph 12 c (new)

Motion for a resolution

Amendment

12c. *Points out that the Commission makes clear that under Option 2 Member States would remain constrained by EU legislation, such as single market or competition rules, and the EU's economic governance framework; highlights moreover that the Commission's proposal*

states that Option 2 would require safeguards to be put in place to avoid unfair tax competition within the single market, while also guaranteeing legal certainty and reducing compliance costs; notes in addition that the Commission proposal ensures that the freedom to set VAT rates would thus be accompanied by a number of basic rules framing the cases in which reduced rates may be applied;

Or. en

Amendment 105
Anneliese Dodds

Motion for a resolution
Paragraph 13

Motion for a resolution

Amendment

13. *Notes that the current plethora of VAT rates causes great uncertainty for companies involved in cross-border trading;*

deleted

Or. en

Amendment 106
Bernd Lucke

Motion for a resolution
Paragraph 13

Motion for a resolution

Amendment

13. *Notes that the current plethora of VAT rates causes great uncertainty for companies involved in cross-border trading;*

13. *Emphasizes that the cross-country diversity of VAT rates is of little concern if the country-of-destination principle is consistently applied, notes that different VAT rates for different product categories within the same country distort the efficient use of resources in the common market and cause information costs and uncertainty for companies involved in*

cross-border trading;

Or. en

Amendment 107

Barbara Kappel

Motion for a resolution

Paragraph 13

Motion for a resolution

13. Notes that the current plethora of VAT rates causes great uncertainty for companies involved in cross-border trading;

Amendment

13. Notes that the current plethora of VAT rates causes great uncertainty for companies involved in cross-border trading; ***Further notes, that other issues such as person liable for the payment of VAT, proof of intra-community supply, risk of involvement in missing trader fraud and cash-flow issues equally cause great concerns in practice;***

Or. en

Amendment 108

Neena Gill

Motion for a resolution

Paragraph 13

Motion for a resolution

13. Notes that the current plethora of VAT rates causes great uncertainty for companies involved in cross-border trading;

Amendment

13. Notes that the current plethora of VAT rates causes great uncertainty for companies involved in cross-border trading; ***in particular in the services sector; calls therefore on the Commission to study the impact by mid-2017 of the missing trader fraud the European services sector is facing;***

Or. en

Amendment 109

Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution

Paragraph 13

Motion for a resolution

13. Notes that the current plethora of VAT rates ***causes great uncertainty for*** companies involved in cross-border trading;

Amendment

13. Notes that the current plethora of VAT rates ***are used by*** companies involved in cross-border trading ***to profit from tax fraud; calls on the Commission and Member States to focus on these loopholes, strengthening inspections and sanctions against this type of fraudulent activity;***

Or. en

Amendment 110

Cora van Nieuwenhuizen

Motion for a resolution

Paragraph 13

Motion for a resolution

13. Notes that the current plethora of VAT rates ***causes*** great uncertainty for companies involved in cross-border trading;

Amendment

13. Notes that the current plethora of VAT rates, ***the question who is liable for the payment of VAT, proof of intra-community supply, the risk of being involved in missing trader fraud and cash-flow issues, cause*** great uncertainty for companies involved in cross-border trading;

Or. en

Amendment 111

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 13

Motion for a resolution

13. Notes that the current plethora of VAT rates causes great uncertainty for companies involved in cross-border trading;

Amendment

13. Notes that the current plethora of VAT rates causes great uncertainty for companies involved in cross-border trading; ***calls for increasing convergence in VAT rates, including the re-introduction of higher VAT rates on luxury goods;***

Or. en

Amendment 112
Tibor Szanyi

Motion for a resolution
Paragraph 13

Motion for a resolution

13. Notes that the current plethora of VAT rates causes great uncertainty for companies involved in cross-border trading;

Amendment

13. Notes that the current plethora of VAT rates causes great uncertainty for companies - ***and especially SMEs*** - involved in cross-border trading;

Or. en

Amendment 113
Francesc Gambús

Motion for a resolution
Paragraph 13 a (new)

Motion for a resolution

Amendment

13a. Calls on the Commission to assess the impact of failing to harmonise tax rates at Union level, particularly on cross-border activities, and to assess the possibilities for removing these obstacles;

Or. es

Amendment 114
Neena Gill

Motion for a resolution
Paragraph 14

Motion for a resolution

Amendment

14. *Notes that the current system of reduced VAT rates is inefficient in terms of social policy and redistribution, as is confirmed by the Court of Auditors in its most recent report;*

deleted

Or. en

Amendment 115
Anneliese Dodds

Motion for a resolution
Paragraph 14

Motion for a resolution

Amendment

14. *Notes that the current system of reduced VAT rates is inefficient in terms of social policy and redistribution, as is confirmed by the Court of Auditors in its most recent report;*

deleted

Or. en

Amendment 116
Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution
Paragraph 14

Motion for a resolution

Amendment

14. Notes that the **current** system of reduced VAT rates **is** inefficient in terms of social policy and redistribution, **as is confirmed by the Court of Auditors in its most recent report;**

14. Notes that the system of reduced VAT rates, **as is currently applied, has been** inefficient in terms of social policy and redistribution; **highlights that the use of reduced and luxury rates can**

contribute to a fairer distribution, if properly applied, but that a shift towards progressive and effective direct taxation of income and wealth, rather than indirect taxation, is still required;

Or. en

Amendment 117

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 14

Motion for a resolution

14. Notes that the current system of reduced VAT rates *is inefficient* in terms of social policy and redistribution, *as is confirmed by the Court of Auditors in its most recent report;*

Amendment

14. Notes that the current system of reduced VAT rates *could be improved for greater efficiency* in terms of social policy and redistribution;

Or. en

Amendment 118

Jonás Fernández, Ramón Jáuregui Atondo

Motion for a resolution

Paragraph 14

Motion for a resolution

14. Notes that the current system of reduced VAT rates *is inefficient* in terms of social policy and redistribution, as is confirmed by the Court of Auditors in its most recent report;

Amendment

14. Notes that the current system of reduced VAT rates *leaves room for improvement* in terms of social policy and redistribution, as is confirmed by the Court of Auditors in its most recent report;

Or. es

Amendment 119

Tibor Szanyi

Motion for a resolution
Paragraph 14 a (new)

Motion for a resolution

Amendment

14a. *Stresses that social aspects should be taken into consideration, particularly involving food products where the VAT-rates should be limited at the maximum of 5%; calls on the Commission more to encourage Member States to not ignore socially justified reasons when specifying VAT-rates;*

Or. en

Amendment 120
Anneliese Dodds

Motion for a resolution
Paragraph 15

Motion for a resolution

Amendment

15. *Takes the view that the complete abolition of minimum tax rates as an alternative, as advocated by the Commission, might cause considerable distortions of competition and problems in the single market and can only be sanctioned if the reverse charge procedure is introduced for all levels and types of VAT and not only for individual sectors which are particularly susceptible to fraud;*

deleted

Or. en

Amendment 121
Brian Hayes

Motion for a resolution
Paragraph 15

Motion for a resolution

15. Takes the view that the ***complete abolition of minimum tax rates as an alternative, as advocated by the Commission, might cause considerable distortions of competition and problems in the single market and can only be sanctioned if the reverse charge procedure is introduced for all levels and types of VAT and not only for individual sectors which are particularly susceptible to fraud;***

Amendment

15. Takes the view that the ***Commission should examine the various possible options to tackle the VAT gap and adapt the VAT system to the digital economy and the needs of SMEs as set out in the Commission's Action Plan;***

Or. en

Amendment 122
Emmanuel Maurel

Motion for a resolution
Paragraph 15

Motion for a resolution

15. Takes the view that the ***complete abolition of minimum tax rates as an alternative, as advocated by the Commission, might cause considerable distortions of competition and problems in the single market and can only be sanctioned if the reverse charge procedure is introduced for all levels and types of VAT and not only for individual sectors which are particularly susceptible to fraud;***

Amendment

15. Takes the view that the ***Commission proposal to extend the scope of reduced tax rates will have to take into account the need for harmonisation, which is necessary for the proper functioning of the single market;***

Or. fr

Amendment 123
Pervenche Berès

Motion for a resolution
Paragraph 15

Motion for a resolution

15. Takes the view that the ***complete abolition of minimum tax rates as an alternative, as advocated by the Commission, might cause considerable distortions of competition and problems in the single market and can only be sanctioned if the reverse charge procedure is introduced for all levels and types of VAT and not only for individual sectors which are particularly susceptible to fraud;***

Amendment

15. Takes the view that the ***Commission proposal to extend the scope of reduced tax rates will have to take into account the need for harmonisation, which is necessary for the proper functioning of the single market;***

Or. fr

Amendment 124

Tibor Szanyi

Motion for a resolution

Paragraph 15

Motion for a resolution

15. Takes the view that the complete abolition of minimum tax rates as an alternative, as advocated by the Commission, might cause considerable distortions of competition and problems in the single market ***and can only be sanctioned if the reverse charge procedure is introduced for all levels and types of VAT and not only for individual sectors which are particularly susceptible to fraud;***

Amendment

15. Takes the view that the complete abolition of minimum tax rates as an alternative, as advocated by the Commission, might cause considerable distortions of competition and problems in the single market;

Or. en

Amendment 125

Tom Vandenkendelaere

Motion for a resolution

Paragraph 15

Motion for a resolution

15. Takes the view that the complete abolition of minimum tax rates as an alternative, as advocated by the Commission, might cause considerable distortions of competition and problems in the single market ***and can only be sanctioned if the reverse charge procedure is introduced for all levels and types of VAT and not only for individual sectors which are particularly susceptible to fraud;***

Amendment

15. Takes the view that the complete abolition of minimum tax rates as an alternative, as advocated by the Commission, might cause considerable distortions of competition and problems in the single market;

Or. en

Amendment 126

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 15

Motion for a resolution

15. Takes the view that the complete abolition of minimum tax rates as an alternative, as advocated by the Commission, might cause considerable distortions of competition and problems in the single market ***and can only be sanctioned if the reverse charge procedure is introduced for all levels and types of VAT and not only for individual sectors which are particularly susceptible to fraud;***

Amendment

15. Takes the view that the complete abolition of minimum tax rates as an alternative, as advocated by the Commission, might cause considerable distortions of competition and problems in the single market;

Or. en

Amendment 127

Barbara Kappel

Motion for a resolution

Paragraph 15

Motion for a resolution

15. Takes the view that the complete abolition of minimum tax rates as an alternative, as advocated by the Commission, might cause considerable distortions of competition and problems in the single market ***and can only be sanctioned if the reverse charge procedure is introduced for all levels and types of VAT and not only for individual sectors which are particularly susceptible to fraud;***

Amendment

15. Takes the view that the complete abolition of minimum tax rates as an alternative, as advocated by the Commission, might cause considerable distortions of competition and problems in the single market; ***believes that the introduction of a general reverse charge system would put at risk the development of a coherent, harmonized and fraud-proof VAT-system for all Member States and stakeholders; notes, that it would create further distortions in the internal market;***

Or. en

Amendment 128

Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution

Paragraph 15

Motion for a resolution

15. Takes the view that the complete abolition of minimum tax rates as an alternative, as advocated by the Commission, ***might cause considerable distortions of competition and problems in the single market and can only be sanctioned if the reverse charge procedure is introduced for all levels and types of VAT and not only for individual sectors which are particularly susceptible to fraud;***

Amendment

15. Takes the view that the complete abolition of minimum tax rates as an alternative, as advocated by the Commission, ***should not result in strengthening the powers of the Commission, and particularly its competition and governance competences, over democratic control of taxation;***

Or. en

Amendment 129

Bernd Lucke

Motion for a resolution
Paragraph 15

Motion for a resolution

15. Takes the view that the complete abolition of minimum tax rates as an alternative, as advocated by the Commission, ***might cause considerable distortions of competition and problems in the single market and can only be sanctioned if*** the reverse charge procedure ***is introduced for*** all levels and types of VAT and not only for individual sectors which are particularly susceptible to fraud;

Amendment

15. Takes the view that the complete abolition of minimum tax rates as an alternative, as advocated by the Commission, ***would not affect the functioning of the common market if the country-of-destination principle were consistently applied; takes the view that the introduction of*** the reverse charge procedure, ***if intended by a Member State, should be at*** all levels and types of VAT and not only for individual sectors which are particularly susceptible to fraud;

Or. en

Amendment 130
Dariusz Rosati

Motion for a resolution
Paragraph 15

Motion for a resolution

15. Takes the view that the complete abolition of minimum tax rates as an alternative, as advocated by the Commission, might cause considerable distortions of competition and problems in the single market and can only be sanctioned if the reverse charge procedure is introduced for ***all*** levels and types of VAT and not only for individual sectors which are particularly susceptible to fraud;

Amendment

15. Takes the view that the complete abolition of minimum tax rates as an alternative, as advocated by the Commission, might cause considerable distortions of competition and problems in the single market and can only be sanctioned if the reverse charge procedure is introduced for ***selected*** levels and types of VAT and not only for individual sectors which are particularly susceptible to fraud;

Or. en

Amendment 131
Barbara Kappel

Motion for a resolution
Paragraph 15 a (new)

Motion for a resolution

Amendment

15a. *Believes that the implementation of a general reverse charge system will not be favourable to countries with a high number of SMEs as a single point of collection of the VAT at the retail level is highly fraud-sensitive as far as the rate exceeds 6-8%;*

Or. en

Amendment 132
Neena Gill

Motion for a resolution
Paragraph 16

Motion for a resolution

Amendment

16. *Calls instead for a single list of reduced goods and services to be compiled which would allow far fewer exemptions than is currently the case;*

deleted

Or. en

Amendment 133
Anneliese Dodds

Motion for a resolution
Paragraph 16

Motion for a resolution

Amendment

16. *Calls instead for a single list of reduced goods and services to be compiled which would allow far fewer exemptions than is currently the case;*

deleted

Or. en

Amendment 134

Bernd Lucke

Motion for a resolution

Paragraph 16

Motion for a resolution

Amendment

16. Calls instead for a single list of reduced goods and services to be compiled which would allow far fewer exemptions than is currently the case;

deleted

Or. en

Amendment 135

Michel Dantin

Motion for a resolution

Paragraph 16

Motion for a resolution

Amendment

16. Calls instead for a single list of reduced goods and services to be compiled which would allow far fewer exemptions than is currently the case;

deleted

Or. fr

Amendment 136

Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution

Paragraph 16

Motion for a resolution

Amendment

16. Calls instead for a *single list* of reduced goods and services *to be compiled* which would allow far fewer exemptions than is currently the case;

16. Calls instead for a *system* of reduced *and luxury rates for* goods and services *that minimizes the regressive impact of VAT on household budgets and safeguards access to goods and services*

that are either essential to the consumption of low-income households or of public interest (e.g. cultural goods);

Or. en

Amendment 137

Brian Hayes

Motion for a resolution

Paragraph 16

Motion for a resolution

16. Calls *instead for* a single list of reduced goods and services *to* be compiled *which would allow far fewer exemptions than is currently the case;*

Amendment

16. Calls *for an examination of whether* a single list of reduced goods and services *could* be compiled *as an alternative to the current system of reduced VAT rates which could significantly improve efficiency of the VAT system;*

Or. en

Amendment 138

Jonás Fernández, Ramón Jáuregui Atondo

Motion for a resolution

Paragraph 16

Motion for a resolution

16. Calls instead for a single list of reduced goods and services to be compiled which would allow far fewer exemptions than is currently the case;

Amendment

16. Calls instead for a single *European* list of reduced goods and services to be compiled which would allow far fewer exemptions than is currently the case;

Or. es

Amendment 139

Tibor Szanyi

Motion for a resolution
Paragraph 16

Motion for a resolution

16. Calls instead for a single list of reduced goods and services to be compiled which would allow *far fewer exemptions* than is currently the case;

Amendment

16. Calls instead for a single list of reduced goods and services to be compiled which would allow *a more structured system* than is currently the case;

Or. en

Amendment 140
Gunnar Hökmark

Motion for a resolution
Paragraph 16 a (new)

Motion for a resolution

Amendment

16a. Takes the view that fewer exemptions are important to fight VAT fraud and that the best and most efficient way to tackle fraud is a simple VAT system with as low rate as possible;

Or. en

Amendment 141
Notis Marias

Motion for a resolution
Paragraph 17

Motion for a resolution

Amendment

17. Takes the view that the present complicated system could be considerably simplified if the goods and services eligible for reduced tax rates were determined jointly at EU level;

deleted

Or. el

Amendment 142
Marco Zanni, Marco Valli

Motion for a resolution
Paragraph 17

Motion for a resolution

Amendment

17. Takes the view that the present complicated system could be considerably simplified if the goods and services eligible for reduced tax rates were determined jointly at EU level; *deleted*

Or. it

Amendment 143
Neena Gill

Motion for a resolution
Paragraph 17

Motion for a resolution

Amendment

17. Takes the view that the present complicated system could be considerably simplified if the goods and services eligible for reduced tax rates were determined jointly at EU level; *deleted*

Or. en

Amendment 144
Anneliese Dodds

Motion for a resolution
Paragraph 17

Motion for a resolution

Amendment

17. Takes the view that the present complicated system could be considerably simplified if the goods and services eligible for reduced tax rates were determined jointly at EU level; *deleted*

Amendment 145

Michel Dantin

Motion for a resolution

Paragraph 17

Motion for a resolution

17. *Takes the view that the present complicated system could be considerably simplified if the goods and services eligible for reduced tax rates were determined jointly at EU level;*

Amendment

17. *Calls for the Member States to be given more flexibility in defining their reduced VAT rate policy, and at least to be able to review on a regular basis the list of goods and services eligible for reduced rates in order to take into account specific national circumstances which do not disturb the proper functioning of the single market;*

Or. fr

Amendment 146

Molly Scott Cato, Ernest Urtasun, Karima Delli
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 17

Motion for a resolution

17. Takes the view that the present complicated system could be considerably simplified if the goods and services eligible for reduced tax rates were determined jointly at EU level;

Amendment

17. Takes the view that the present complicated system could be considerably simplified if the goods and services eligible for reduced tax rates were determined jointly at EU level; *while allowing Member States to adopt reduced, super-reduced or zero rates on a limited set of goods, that they are free to choose, provided that this does not create risks of unfair competition;*

Or. en

Amendment 147

Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution

Paragraph 17

Motion for a resolution

17. Takes the view that the present complicated system could be considerably simplified if the goods and services eligible for reduced tax rates were determined jointly at EU level;

Amendment

17. Takes the view that the present complicated system could be considerably simplified if ***minimal criteria for*** the goods and services eligible for reduced tax rates were determined jointly at EU level, ***while ensuring full respect to national competences in developing a more progressive taxation system;***

Or. en

Amendment 148

Brian Hayes

Motion for a resolution

Paragraph 17

Motion for a resolution

17. Takes the view that the present complicated system could be ***considerably*** simplified if ***the*** goods and services eligible for reduced tax rates were determined ***jointly*** at EU level;

Amendment

17. Takes the view that the present complicated system could be simplified if, ***in exceptional cases, some*** goods and services eligible for reduced tax rates were determined at EU level;

Or. en

Amendment 149

Bernd Lucke

Motion for a resolution

Paragraph 17

Motion for a resolution

17. Takes the view that the present complicated system could be considerably

Amendment

17. Takes the view that the present complicated system could be considerably

simplified if the *goods and services eligible for reduced tax rates were determined jointly at EU level*;

simplified if the *number of exemptions from the regular VAT rate would be greatly reduced*;

Or. en

Amendment 150

Molly Scott Cato, Ernest Urtasun, Karima Delli
on behalf of the Verts/ALE Group

Motion for a resolution **Paragraph 17 a (new)**

Motion for a resolution

Amendment

17a. Calls on the Commission to submit a proposal for agreeing on general principles covering the use of reduced, super-reduced or zero rates for specific products which demonstrate benefits for the environment, human health, or social wellbeing, while conversely applying the standard rate, as a minimum, to those products, which are most harmful for the environment and human health;

Or. en

Amendment 151 **Francesc Gambús**

Motion for a resolution **Paragraph 17 a (new)**

Motion for a resolution

Amendment

17a. Takes the view that both female sanitary products and baby and adult nappies should be considered essential items with a VAT rate of no more than 4%;

Or. es

Amendment 152

Hugues Bayet

Motion for a resolution

Paragraph 17 a (new)

Motion for a resolution

Amendment

17a. Calls for support for the reintroduction in the EU of special VAT rates on luxury products;

Or. fr

Amendment 153

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 17 b (new)

Motion for a resolution

Amendment

17b. Takes the view that additional revenue, arising from VAT rates differentiation, could be used to reduce direct taxation for low income earners to smooth negative distributional effects,

Or. en

Amendment 154

Ernest Urtasun, Molly Scott Cato, Karima Delli

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 17 c (new)

Motion for a resolution

Amendment

17c. Highlights the #EndTamponTax campaign across Europe, which calls for zero rates on tampons, towels and other sanitary products; calls on Member States that don't already apply reduced rates to

do so on these items, and for the freedom of Member States to apply super-reduced, exemptions or zero rates to these items; calls for all reductions in price to be passed on to the consumer;

Or. en

Amendment 155

Jonás Fernández, Ramón Jáuregui Atondo

Motion for a resolution

Paragraph 18

Motion for a resolution

Amendment

18. *Calls for products to be subject to the country-of-destination principle of equal taxation irrespective of what form they take or what platform they are purchased on and whether they are delivered digitally or physically;* **deleted**

Or. es

Amendment 156

Notis Marias

Motion for a resolution

Paragraph 18

Motion for a resolution

Amendment

18. *Calls for products to be subject to the country-of-destination principle of equal taxation irrespective of what form they take or what platform they are purchased on and whether they are delivered digitally or physically;* **deleted**

Or. el

Amendment 157

Jonás Fernández, Ramón Jáuregui Atondo

Motion for a resolution

Paragraph 18

Motion for a resolution

18. Calls for products to be subject to the country-of-destination principle *of equal taxation* irrespective of what form they take or what platform they are purchased on and whether they are delivered digitally or physically;

Amendment

18. Calls for products to be subject to the country-of-destination principle irrespective of what form they take or what platform they are purchased on and whether they are delivered digitally or physically;

Or. es

Amendment 158

Gunnar Hökmark

Motion for a resolution

Paragraph 18 a (new)

Motion for a resolution

18a. Notes that a major problem for SMEs today is that Member States do different interpretations of what can be described as a product or as a service; therefore calls on commission to be clearer and more distinct in its definitions;

Amendment

Or. en

Amendment 159

Jonás Fernández, Ramón Jáuregui Atondo

Motion for a resolution

Paragraph 18 a (new)

Motion for a resolution

18a. Points out that healthy food and cultural products, including paper

Amendment

publications, should be included in the European list of products eligible for the reduced rate of VAT;

Or. es

Amendment 160

Hugues Bayet

Motion for a resolution

Paragraph 19

Motion for a resolution

Amendment

19. Calls on the Member States to apply VAT equally to private and public companies in areas in which they compete with each other;

deleted

Or. fr

Amendment 161

Notis Marias

Motion for a resolution

Paragraph 19

Motion for a resolution

Amendment

19. Calls on the Member States to apply VAT equally to private and public companies in areas in which they compete with each other;

deleted

Or. el

Amendment 162

Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution

Paragraph 19

Motion for a resolution

Amendment

19. Calls on the Member States to apply VAT equally to private and public companies in areas in which they compete with each other;

deleted

Or. en

Amendment 163

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 19

Motion for a resolution

Amendment

19. Calls on the Member States to apply VAT equally to private and public companies in areas in which they compete with each other;

19. Calls on the Member States to apply ***as a general principle*** VAT equally to private and public companies in areas in which they ***actually*** compete with each other ***with the exclusion of services of general economic interest, of cases where the public service is provided below market prices or when there are particular reasons justifying the different treatment;***

Or. en

Amendment 164

Emmanuel Maurel

Motion for a resolution

Paragraph 19 a (new)

Motion for a resolution

Amendment

19a. Points out that the fractionated payments system for VAT was chosen as the reference for indirect taxation in the OECD's BEPS project (Action 1) because it ensures that tax collection is effective

and, by its very nature, allows for self-policing by operators;

Or. fr

Amendment 165
Pervenche Berès

Motion for a resolution
Paragraph 19 a (new)

Motion for a resolution

Amendment

19a. Points out that the fractionated payments system for VAT was chosen as the reference for indirect taxation in the OECD's BEPS project (Action 1) because it ensures that tax collection is effective and, by its very nature, allows for self-policing by operators;

Or. fr

Amendment 166
Hugues Bayet

Motion for a resolution
Paragraph 19 a (new)

Motion for a resolution

Amendment

19a. Calls for social services of general interest not to be subject to market laws and for the VAT exemptions which apply to public services to be maintained;

Or. fr

Amendment 167
Tibor Szanyi

Motion for a resolution
Paragraph 20

Motion for a resolution

Amendment

20. *Notes that the application of a general reverse charge procedure might enable cross-border carousel fraud to be largely eradicated and would significantly reduce the administrative costs for SMEs;*

deleted

Or. en

Amendment 168

Brian Hayes

Motion for a resolution

Paragraph 20

Motion for a resolution

Amendment

20. *Notes that the application of a general reverse charge procedure might enable cross-border carousel fraud to be largely eradicated and would significantly reduce the administrative costs for SMEs;*

deleted

Or. en

Amendment 169

Pervenche Berès

Motion for a resolution

Paragraph 20

Motion for a resolution

Amendment

20. *Notes that the application of a general reverse charge procedure might enable cross-border carousel fraud to be largely eradicated and would significantly reduce the administrative costs for SMEs;*

20. *Considers that the application of the fractionated payments procedure to intra-community transactions might enable cross-border carousel fraud to be largely eradicated and would significantly reduce the administrative costs for SMEs; believes that the definitive regime proposed by the Commission will need to be supported by Member States cooperating administratively to strengthen*

their efforts to combat fraud; fears that a general reverse charge procedure runs the risk of the entire VAT being collected only from retailers, who are the weakest links in the economic chain, which would increase the risk of fraud;

Or. fr

Amendment 170
Barbara Kappel

Motion for a resolution
Paragraph 20

Motion for a resolution

20. Notes that the *application of a general* reverse charge *procedure might enable cross-border carousel fraud to be largely eradicated and would significantly reduce the administrative costs for SMEs;*

Amendment

20. Notes, that the *introduction of a generalised* reverse charge system, *even on an experimental and national basis, would harm the development of a coherent, harmonized and fraud proof VAT system by creating additional distortions within the internal market and thereby also increase opportunities for fraud;*

Or. en

Amendment 171
Tom Vandenkendelaere

Motion for a resolution
Paragraph 20

Motion for a resolution

20. Notes that *the application of a general* reverse charge *procedure might enable cross-border carousel fraud to be largely eradicated and would significantly reduce the administrative costs for SMEs;*

Amendment

20. Notes that *Arts 199 & 199a of the VAT Directive allow Member States to apply a targeted* reverse charge *mechanism for cross-border transactions and for certain domestic high risk sectors; believes this to be an important instrument in the fight against VAT fraud;*

Amendment 172
Emmanuel Maurel

Motion for a resolution
Paragraph 20

Motion for a resolution

20. *Notes* that the application of *a general reverse charge* procedure might enable cross-border carousel fraud to be largely eradicated and would significantly reduce the administrative costs for SMEs;

Amendment

20. *Considers* that the application of *the fractionated payments* procedure *to intra-community transactions* might enable cross-border carousel fraud to be largely eradicated and would significantly reduce the administrative costs for SMEs, *if accompanied by adequate administrative cooperation between the Member States*;

Or. fr

Amendment 173
Molly Scott Cato
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 20

Motion for a resolution

20. Notes that the application of a general reverse charge procedure might enable cross-border carousel fraud to be largely eradicated *and would significantly reduce the administrative costs for SMEs*;

Amendment

20. Notes that the application of a general reverse charge procedure might enable cross-border carousel fraud to be largely eradicated *but other types of fraud are likely to arise, especially at retail level, while it is uncertain whether SMEs administration costs will actually decrease*;

Or. en

Amendment 174

Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution

Paragraph 20

Motion for a resolution

20. Notes that the application of *a general* reverse charge procedure might *enable cross-border carousel fraud to be largely eradicated and would significantly reduce the administrative costs for SMEs*;

Amendment

20. Notes that the application of reverse charge procedure might *reduce the administrative costs for SMEs, but due attention should be paid to the other objectives of current VAT taxation systems, including the fight against fraud*;

Or. en

Amendment 175

Petr Ježek

Motion for a resolution

Paragraph 20 a (new)

Motion for a resolution

20a. Notes that an application of the reverse charge mechanism only in selected business sectors has not proved to be a viable solution, as studies on the increasing VAT gap demonstrate, and agrees that in order to avoid fraudsters moving from one business sector or one MS to another, the introduction of the general reverse charge seems more appropriate;^{1b}

1b

http://ec.europa.eu/taxation_customs/resources/documents/common/publications/studies/vat_gap2013.pdf

Or. en

Amendment 176
Emmanuel Maurel

Motion for a resolution
Paragraph 20 a (new)

Motion for a resolution

Amendment

20a. *Fears that a general reverse charge procedure runs the risk of the entire VAT being collected only from retailers, who are the weakest links in the economic chain, which would increase the risk of fraud;*

Or. fr

Amendment 177
Gunnar Hökmark

Motion for a resolution
Paragraph 20 a (new)

Motion for a resolution

Amendment

20a. *Calls on Commission to carefully study the consequences of reverse charge and examine whether this procedure will simplify for SMEs and reduce the VAT fraud;*

Or. en

Amendment 178
Emmanuel Maurel

Motion for a resolution
Paragraph 21

Motion for a resolution

Amendment

21. *Calls on the Commission to conduct pilot projects to test out a general reverse charge procedure in terms of cost, implementation problems and long-term*

deleted

advantages, as some Member States have offered to carry out or have called for;

Or. fr

Amendment 179

Tibor Szanyi

Motion for a resolution

Paragraph 21

Motion for a resolution

Amendment

21. *Calls on the Commission to* **deleted**
conduct pilot projects to test out a general
reverse charge procedure in terms of cost,
implementation problems and long-term
advantages, as some Member States have
offered to carry out or have called for;

Or. en

Amendment 180

Brian Hayes

Motion for a resolution

Paragraph 21

Motion for a resolution

Amendment

21. *Calls on the Commission to* **deleted**
conduct pilot projects to test out a general
reverse charge procedure in terms of cost,
implementation problems and long-term
advantages, as some Member States have
offered to carry out or have called for;

Or. en

Amendment 181

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 21

Motion for a resolution

Amendment

21. Calls on the Commission to conduct pilot projects to test out a general reverse charge procedure in terms of cost, implementation problems and long-term advantages, as some Member States have offered to carry out or have called for;

deleted

Or. en

Amendment 182
Barbara Kappel

Motion for a resolution
Paragraph 21

Motion for a resolution

Amendment

21. Calls on the Commission to conduct pilot projects to test out a general reverse charge procedure in terms of cost, implementation problems and long-term advantages, as some Member States have offered to carry out or have called for;

deleted

Or. en

Amendment 183
Tom Vandenkendelaere

Motion for a resolution
Paragraph 21

Motion for a resolution

Amendment

21. Calls on the Commission to conduct pilot projects to test out a general reverse charge procedure in terms of cost, implementation problems and long-term advantages, as some Member States have offered to carry out or have called for;

21. Notes the Commission's intention to investigate in-depth whether the existing legislation should be amended to allow Member States to introduce derogating measures like a temporary generalised reverse charge system; is of

the opinion that the benefits of such a reverse charge mechanism in terms of possible fraud prevention do not outweigh the potential revenue loss for Member States due to the sole reliance on the final seller in the production and distribution chain for the payment of the VAT due and believes that such a system may lead to new types of VAT fraud;

Or. en

Amendment 184
Pervenche Berès

Motion for a resolution
Paragraph 21

Motion for a resolution

21. *Calls on the Commission to conduct pilot projects to test out a general reverse charge procedure in terms of cost, implementation problems and long-term advantages, as some Member States have offered to carry out or have called for;*

Amendment

21. *Notes that in its action plan the Commission rejects a solution based on a general reverse charge procedure and limits this procedure to specific situations in which collection of the tax relies on the strongest operators;*

Or. fr

Amendment 185
Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution
Paragraph 21

Motion for a resolution

21. *Calls on the Commission to conduct pilot projects to test out a general reverse charge procedure in terms of cost, implementation problems and long-term advantages, as some Member States have offered to carry out or have called for;*

Amendment

21. *Calls on the Commission to evaluate the effects of a general reverse charge procedure in terms of cost, fraud, effectiveness and implementation problems;*

Or. en

Amendment 186
Petr Ježek, Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 21

Motion for a resolution

21. Calls on the Commission to conduct pilot projects to test out a general reverse charge procedure in terms of cost, implementation problems and long-term advantages, as some Member States have offered to carry out or have called for;

Amendment

21. Calls on the Commission to ***quickly*** conduct pilot projects to test out a general reverse charge procedure in terms of ***benefits, compliance*** cost, ***potential*** implementation problems and long-term advantages, as some Member States have offered to carry out or have called for;

Or. en

Amendment 187
Emmanuel Maurel

Motion for a resolution
Paragraph 22

Motion for a resolution

22. ***Takes the view that national tax administrations must take greater responsibility for ensuring tax compliance and reducing opportunities for evasion in the reverse charge procedure and in the general implementation of the country-of-destination principle;***

Amendment

deleted

Or. fr

Amendment 188
Tibor Szanyi

Motion for a resolution
Paragraph 22

Motion for a resolution

Amendment

22. Takes the view that national tax administrations must take greater responsibility for ensuring tax compliance and reducing opportunities for evasion in the reverse charge procedure and in the general implementation of the country-of-destination principle;

deleted

Or. en

Amendment 189

Tom Vandenkendelaere

Motion for a resolution

Paragraph 22

Motion for a resolution

Amendment

22. Takes the view that national tax administrations must take greater responsibility for ensuring tax compliance and reducing opportunities for evasion in the **reverse charge procedure and in the general implementation of the country-of-destination principle;**

22. Takes the view that national tax administrations must take greater responsibility for ensuring tax compliance and reducing opportunities for evasion in the **general implementation of the country-of-destination principle; Agrees with the Commission that there is still ample room to improve the fight against VAT fraud via conventional administrative measures and improving the tax collection and inspection capacity of Member States;**

Or. en

Amendment 190

Paloma López Bermejo, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution

Paragraph 22

Motion for a resolution

Amendment

22. Takes the view that national tax

22. Takes the view that national tax

administrations must take greater responsibility for ensuring tax compliance and reducing opportunities for evasion in the reverse charge procedure and in the general implementation of the country-of-destination principle;

administrations must take greater responsibility for ensuring tax compliance and reducing opportunities for evasion in the reverse charge procedure and in the general implementation of the country-of-destination principle; ***highlights the need to fight the structural under-staffing of tax authorities in Member States and strengthening tax inspections and sanctions on the largest avoiders; calls on the Commission to provide adequate financial and technical support in this regard, as well as improved coordination between national tax authorities;***

Or. en

Amendment 191

Neena Gill

Motion for a resolution

Paragraph 22

Motion for a resolution

22. Takes the view that national tax administrations must take greater responsibility for ensuring tax compliance and reducing opportunities for evasion in the reverse charge procedure and in the general implementation of the country-of-destination principle;

Amendment

22. Takes the view that national tax administrations must take greater responsibility for ensuring tax compliance and reducing opportunities for evasion in the reverse charge procedure and in the general implementation of the country-of-destination principle; ***notes in this regard the need to hold parties within the chain of supplies jointly and severally liable for VAT that has not been remitted by other parties in the sequence of the supplies;***

Or. en

Amendment 192

Pervenche Berès

Motion for a resolution

Paragraph 22

Motion for a resolution

22. Takes the view that national tax administrations must ***take greater responsibility for ensuring tax compliance*** and ***reducing*** opportunities for evasion in the ***reverse charge procedure*** and ***in*** the ***general*** implementation of ***the country-of-destination principle***;

Amendment

22. Takes the view that national tax administrations must ***strengthen their efforts to combat fraud*** and ***reduce the*** opportunities for evasion, ***particularly*** in ***countries with*** the ***biggest VAT gaps***, and ***that*** the implementation of ***a general reverse charge procedure would create excessive compliance costs both for tax administrations and companies***;

Or. fr

Amendment 193
Barbara Kappel

Motion for a resolution
Paragraph 22

Motion for a resolution

22. Takes the view that national tax administrations must take greater responsibility for ensuring tax compliance and reducing opportunities for evasion ***in the reverse charge procedure and in the general implementation of the country-of-destination principle***;

Amendment

22. Takes the view that national tax administrations must take greater responsibility for ensuring tax compliance and reducing opportunities for evasion;

Or. en

Amendment 194
Anneliese Dodds

Motion for a resolution
Paragraph 22

Motion for a resolution

22. Takes the view that national tax administrations must take greater responsibility for ensuring tax compliance and reducing opportunities for evasion in

Amendment

22. Takes the view that national tax administrations must take greater responsibility for ensuring tax compliance and reducing opportunities for evasion in

the reverse charge procedure and in the general implementation of the country-of-destination principle;

the reverse charge procedure and in the general implementation of the country-of-destination principle; *notes that in order to do so they must be properly resourced;*

Or. en

Amendment 195

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 22

Motion for a resolution

22. Takes the view that national tax administrations must take greater responsibility for ensuring tax compliance and reducing opportunities for evasion ***in the reverse charge procedure*** and in the general implementation of the country-of-destination principle;

Amendment

22. Takes the view that national tax administrations must take greater responsibility for ensuring tax compliance and reducing opportunities for evasion and in the general implementation of the country-of-destination principle;

Or. en

Amendment 196

Petr Ježek, Sylvie Goulard

Motion for a resolution

Paragraph 22 a (new)

Motion for a resolution

Amendment

22a. Takes the view that the Commission should closely monitor the performance of national tax authorities;

Or. en

Amendment 197

Petr Ježek, Enrique Calvet Chambon, Sylvie Goulard

Motion for a resolution
Paragraph 22 b (new)

Motion for a resolution

Amendment

22b. Welcomes the Commission announcement to expand the mini-one-stop-shop into a fully-fledged one-stop-shop; notes the paramount importance for it to be user-friendly and equally efficient in all 28 Member States; notes that creating a one-stop-shop would alleviate administrative burdens preventing companies from operating across borders and reduce costs for SMEs^{1c};

^{1c} COM(2016) 0148 final

Or. en

Amendment 198
Barbara Kappel

Motion for a resolution
Paragraph 23

Motion for a resolution

Amendment

23. Notes that a 'one-stop shop' is essential if the country-of-destination principle is to be imposed and made less prone to fraud; calls for a clear definition of which Member State is responsible for tax inspection in the case of cross-border transactions;

23. Notes that a 'one-stop shop' is essential if the country-of-destination principle is to be imposed and made less prone to fraud; **stresses that compliance with VAT rules of other Member States is a great concern for micro-businesses and calls for a generous exemption threshold to prevent that micro-businesses are discouraged from selling cross-border;** calls for a clear definition of which Member State is responsible for tax inspection in the case of cross-border transactions; **believes that a high threshold which includes all supplies, domestic and cross-border, whether digital or not, whether distant sales or not, would ensure greater consistency of the system; is of the opinion, that such a system would allow**

SMEs to have to concern themselves with only one tax authority and only one set of VAT-rules; urges, that such a system has be to drawn up in respect of the principles of subsidiarity;

Or. en

Amendment 199
Anneliese Dodds

Motion for a resolution
Paragraph 23

Motion for a resolution

23. Notes that a 'one-stop shop' is essential if the country-of-destination principle is to be imposed and made less prone to fraud; calls for a clear definition of which Member State is responsible for tax inspection in the case of cross-border transactions;

Amendment

23. Notes that a 'one-stop shop' is essential if the country-of-destination principle is to be imposed and made less prone to fraud; *notes that evidence from the e-commerce sector shows that even with the Mini One Stop Shop, small and micro-businesses can face a significant administrative burden under the new destination principle; welcomes therefore the proposal within the Commission's action plan on VAT to introduce a common EU-wide simplification measure (VAT threshold) to help small start-up e-commerce businesses, and calls on the Commission to introduce such a threshold as soon as possible*; calls for a clear definition of which Member State is responsible for tax inspection in the case of cross-border transactions;

Or. en

Amendment 200
Molly Scott Cato
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 23

Motion for a resolution

23. Notes that a 'one-stop shop' is essential if the country-of-destination principle is to be imposed and made less prone to fraud; calls for a clear definition of which Member State is responsible for tax inspection in the case of cross-border transactions;

Amendment

23. Notes that a 'one-stop shop' is essential if the country-of-destination principle is to be imposed and made less prone to fraud; calls for ***improving the one-stop shop based on the current experience of the Mini One Stop Shops for digital products, and providing adequate assistance to SMEs dealing with this tool***; calls for a clear definition of which Member State is responsible for tax inspection in the case of cross-border transactions;

Or. en

Amendment 201

Paloma López Bermejo, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution

Paragraph 23

Motion for a resolution

23. Notes that a 'one-stop shop' ***is essential if*** the country-of-destination principle ***is to be imposed and made*** less prone to fraud; calls for a clear definition of which Member State is responsible for tax inspection in the case of cross-border transactions;

Amendment

23. Notes that a 'one-stop shop' ***can contribute to the implementation of*** the country-of-destination principle ***and to make it*** less prone to fraud, ***but that this is no substitute for the improvement of tax collection systems***; calls for a clear definition of which Member State is responsible for tax inspection in the case of cross-border transactions;

Or. en

Amendment 202

Danuta Maria Hübner

Motion for a resolution

Paragraph 23 a (new)

23a. *Notes that the exemption of imports of small consignments from VAT under the Low Value Consignments Relief has resulted in a distortion of competition for EU businesses vis-à-vis non-EU businesses supplying EU consumers; notes that, furthermore, the growth of e-commerce has resulted in increased opportunities for activity shifting and in a higher amount of VAT foregone due to this exemption; notes that the amount of such foregone VAT is estimated to have grown by approximately 355% between 1999 and 2013 and to have reached approximately EUR 535 million in 2013^{1a}; welcomes accordingly the Commission's intention to abolish the Low Value Consignments Relief as part of its VAT action plan;*

^{1a} *Ernst & Young, Assessment of the application and impact of the VAT exemption for importation of small consignments, 2015.*

Or. en

Amendment 203
Dariusz Rosati

Motion for a resolution
Paragraph 23 a (new)

23a. *Recognising that different VAT regimes across the European Union might be also perceived as a non-tariff barrier in the Single Market, underlines that the VAT Mini One-Stop Shop (VAT MOSS) is a good way of supporting the overcoming of this barrier and in particular of supporting SMEs in their cross-border*

activity; acknowledges that there are still some minor problematic issues with the VAT MOSS; calls on the Commission to further facilitate the payment of VAT obligations by companies across the EU;

Or. en

Amendment 204
Petr Ježek, Sylvie Goulard

Motion for a resolution
Paragraph 23 a (new)

Motion for a resolution

Amendment

23a. Notes the Court of Justice of the European Union ruling in C-97/09[ASE1] ; takes note of the 28 different thresholds for exemption from VAT tax; takes note of the ensuing financial difficulties faced by SMEs and micro-businesses which would be exempted under their national systems; calls on the Commission to conduct further studies on establishing a threshold for the exemption to pay VAT for micro-businesses;

Or. en

Amendment 205
Barbara Kappel

Motion for a resolution
Paragraph 23 a (new)

Motion for a resolution

Amendment

23a. Believes the separation between public and private tax consultancies would hamper the efficiency of the public sector and would constitute an undue restriction on the freedom of enterprise and competition among tax consultants and auditors;

Amendment 206

Barbara Kappel

Motion for a resolution

Paragraph 23 b (new)

Motion for a resolution

Amendment

23b. Believes that the existing rules for establishing the identity of owner and beneficiary are sufficiently covered in a number of Member States; points out, that this corresponds to a high administrative effort on part of the national tax consultants and auditors; therefore points out, that any allegations of fraud need to be thoroughly investigated;

Or. en

Amendment 207

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 24

Motion for a resolution

Amendment

24. Calls for all proposals to be studied in order to ***keep turnover tax for companies***, in particular ***SMEs, cost-neutral as far as possible and to minimise the administrative burden;***

24. Calls for all proposals to be studied in order to ***minimise the administrative burden***, in particular ***for SMEs; support the Commission proposal to introduce a VAT-free threshold of €100,000 to help start-ups and microbusinesses and extend it to all sectors;***

Or. en

Amendment 208

Neena Gill

Motion for a resolution
Paragraph 24

Motion for a resolution

24. Calls for all proposals to be studied in order to keep turnover tax for companies, in particular SMEs, cost-neutral as far as possible and to minimise the administrative burden;

Amendment

24. Calls for all proposals to be studied in order to keep turnover tax for companies, in particular SMEs, cost-neutral as far as possible and to minimise the administrative burden; *encourages the Commission in this regard also to look into international best practices, like the gold card schemes applicable in Singapore and Australia, recognizing that risk of fraud on the part of some suppliers is very low;*

Or. en

Amendment 209

Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution
Paragraph 24

Motion for a resolution

24. Calls for all proposals to be studied in order to *keep turnover tax for companies, in particular SMEs, cost-neutral as far as possible and to minimise the administrative burden;*

Amendment

24. Calls for all proposals to be studied in order to *minimise the administrative burden of turnover taxes for MSMEs;*

Or. en

Amendment 210

Petr Ježek, Cora van Nieuwenhuizen, Sylvie Goulard

Motion for a resolution
Paragraph 25

Motion for a resolution

25. Welcomes the Commission's

Amendment

25. Welcomes the Commission's

announcement that it will submit an SME package for VAT in 2017;

announcement that it will submit an SME package for VAT in 2017; ***recommends however that the implementation of the new framework should be gradual as it will trigger additional administrative costs (IT infrastructure, VAT processes);***

Or. en

Amendment 211

Notis Marias

Motion for a resolution

Paragraph 25

Motion for a resolution

25. ***Welcomes*** the Commission's announcement that it will submit an SME package for VAT in 2017;

Amendment

25. ***Points to*** the Commission's announcement that it will submit an SME package for VAT in 2017;

Or. el

Amendment 212

Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution

Paragraph 25

Motion for a resolution

25. ***Welcomes*** the Commission's announcement that it will submit an SME package for VAT in 2017;

Amendment

25. ***Notes*** the Commission's announcement that it will submit an SME package for VAT in 2017;

Or. en

Amendment 213

Petr Ježek, Cora van Nieuwenhuizen, Sylvie Goulard

Motion for a resolution

Paragraph 25 a (new)

Motion for a resolution

Amendment

25a. *Notes the complex filing system that imposes a high burden on SMEs and thus discourages cross-border trade; calls on the Commission to include in its SME package the proposal of a unified VAT filing, harmonised reporting requirements and deadlines;*

Or. en

Amendment 214

Eva Kaili

Motion for a resolution

Paragraph 25 a (new)

Motion for a resolution

Amendment

25a. *Underscores the need for an harmonized VAT environment for distance "business to business" and "business to consumer" sales. Notes that the VAT threshold is not implemented with the same success to different Member States due to failure in coordination;*

Or. en

Amendment 215

Gunnar Hökmark

Motion for a resolution

Paragraph 25 a (new)

Motion for a resolution

Amendment

25a. *Underlines that a new simplified system for VAT must be designed in a way that SME's easily can follow rules for cross border trade and in each member state can find support not only on how to*

*adopt to the them but also manage the
VAT procedures;*

Or. en

Amendment 216
Bernd Lucke

Motion for a resolution
Paragraph 25 a (new)

Motion for a resolution

Amendment

*25a. Welcomes the Commission's
intention to lift the VAT-exemption for
small quantities of goods imported from
third countries;*

Or. en

Amendment 217
Gunnar Hökmark

Motion for a resolution
Paragraph 25 b (new)

Motion for a resolution

Amendment

*25b. Highlights the need of an EU-
harmonized threshold for SMEs
performing electronic, broadcasting and
telecom services and reporting such
transactions through MOSS;*

Or. en

Amendment 218
Barbara Kappel

Motion for a resolution
Paragraph 26

Motion for a resolution

26. Calls in the short term for a comprehensive internet portal for companies and end-users to find, clearly and easily, information on the VAT rates applicable to individual products and services in the Member States;

Amendment

26. Calls in the short term for a comprehensive internet portal for companies and end-users to find, clearly and easily, information on the VAT rates applicable to individual products and services in the Member States; ***urges that language and design of this portal are easy to understand and clear to handle; reiterates the conviction that assisting companies having a clear understanding of VAT rules applicable in Member States will further strengthen anti-VAT-fraud measures;***

Or. en

Amendment 219

Neena Gill

Motion for a resolution

Paragraph 26

Motion for a resolution

26. Calls in the short term for a comprehensive internet portal for companies and end-users to find, clearly and easily, information on the VAT rates applicable to individual products and services in the Member States;

Amendment

26. Calls in the short term for a comprehensive internet portal for companies and end-users to find, clearly and easily, information on the VAT rates applicable to individual products and services in the Member States; ***notes also that certified tax software could help in limiting the risk of specific types of fraud and other irregularities and it can provide certainty to honest businesses engaged in domestic and cross border transactions;***

Or. en

Amendment 220

Petr Ježek, Enrique Calvet Chambon, Sylvie Goulard

Motion for a resolution
Paragraph 26

Motion for a resolution

26. Calls in the short term for a comprehensive internet portal for companies and end-users to find, clearly and easily, information on the VAT rates applicable to individual products and services in the Member States;

Amendment

26. Calls in the short term for a comprehensive internet portal for companies and end-users to find, clearly and easily, information on the VAT rates applicable to individual products and services in the Member States; ***further calls on the Commission to provide guidelines to national tax authorities on the classification of transactions with respect to the applied VAT rate in order to reduce compliance costs and legal disputes;***

Or. en

Amendment 221
Gunnar Hökmark

Motion for a resolution
Paragraph 26

Motion for a resolution

26. Calls in the short term for a comprehensive internet portal for companies and end-users to find, clearly and easily, information on the VAT rates applicable to individual products and services in the Member States;

Amendment

26. Calls in the short term for a comprehensive internet portal for companies and end-users to find, clearly and easily, information on the VAT rates applicable to individual products and services in the Member States; ***calls on Member States to set up public information systems, such as a VAT web portal, to make reliable information available;***

Or. en

Amendment 222
Marco Zanni, Marco Valli

Motion for a resolution
Paragraph 26

Motion for a resolution

26. Calls in the short term for a comprehensive internet portal for companies and end-users to find, clearly and easily, information on the VAT rates applicable to individual products and services in the Member States;

Amendment

26. Calls in the short term for a comprehensive ***and publicly accessible*** internet portal for companies and end-users to find, clearly and easily, information on the VAT rates applicable to individual products and services in the Member States;

Or. it

Amendment 223
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 26

Motion for a resolution

26. Calls in the short term for a comprehensive internet portal for companies and end-users to find, clearly and easily, information on the VAT rates applicable to individual products and services in the Member States;

Amendment

26. Calls in the short term for a comprehensive internet portal for companies and end-users to find, clearly and easily, ***detailed*** information on the VAT rates applicable to individual products and services in the Member States;

Or. ro

Amendment 224
Gunnar Hökmark

Motion for a resolution
Paragraph 26 a (new)

Motion for a resolution

Amendment

26a. Calls on Commission to set up a list with updated information on VAT rules in every single Member States; underlines at the same time that it is the responsibility of the Member States to report their rules and fares to

Commission;

Or. en

Amendment 225

Eva Kaili

Motion for a resolution

Paragraph 26 a (new)

Motion for a resolution

Amendment

26a. *Takes note that for e-commerce sales the lack of harmonization in the VAT threshold impairs high transaction costs to SMEs operating in e-commerce activities when they accidentally or inadvertently exceed the threshold;*

Or. en

Amendment 226

Hugues Bayet

Motion for a resolution

Paragraph 26 a (new)

Motion for a resolution

Amendment

26a. *Calls for the rate of VAT on school buildings to be reduced to 6%;*

Or. fr

Amendment 227

Hugues Bayet

Motion for a resolution

Paragraph 26 b (new)

Motion for a resolution

Amendment

26b. *Calls for the reduction in the rate*

of VAT to 6% on demolition operations and the reconstruction of abandoned buildings, irrespective of the type of operator, to be extended to all urban renovation and regeneration areas and to the development of rural areas;

Or. fr

Amendment 228
Gunnar Hökmark

Motion for a resolution
Paragraph 26 b (new)

Motion for a resolution

Amendment

26b. *Calls on Member States to urgently provide the Commission with information regarding VAT rates, special requirements and exemptions in respective Member States; calls on Commission to collect this information and provide to companies and consumers;*

Or. en

Amendment 229
Hugues Bayet

Motion for a resolution
Paragraph 26 c (new)

Motion for a resolution

Amendment

26c *Calls for the rate of VAT on sanitary products to be reduced to 6%;*

Or. fr

Amendment 230
Hugues Bayet

Motion for a resolution
Paragraph 26 d (new)

Motion for a resolution

Amendment

26d. Calls for the rate of VAT on electricity to be reduced to 6%;

Or. fr

Amendment 231

Paloma López Bermejo, Miguel Viegas, Matt Carthy, Fabio De Masi, Marisa Matias

Motion for a resolution
Paragraph 27

Motion for a resolution

Amendment

27. Takes the view that the VAT reform plans announced by the Commission in the action programme must be subject to comprehensive ***and qualitatively-sound impact assessments with input from science, tax administrations and companies*** in the ***EU***;

27. Takes the view that the VAT reform plans announced by the Commission in the action programme must be subject to ***a comprehensive public scrutiny, including social partners, tax authorities and relevant civil society organizations*** in the ***field of taxation and social policy***;

Or. en

Amendment 232
Notis Marias

Motion for a resolution
Paragraph 27

Motion for a resolution

Amendment

27. Takes the view that the VAT reform plans announced by the Commission in the action programme must be subject to comprehensive and qualitatively-sound impact assessments with input from science, tax administrations and companies in the EU;

27. Takes the view that the VAT reform plans announced by the Commission in the action programme must be subject to comprehensive and qualitatively-sound impact assessments with input from science, tax administrations ***of EU Member States*** and companies in the EU;

Amendment 233

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 27

Motion for a resolution

27. Takes the view that the VAT reform plans announced by the Commission in the action programme must be subject to comprehensive and qualitatively-sound impact assessments with input from science, tax administrations and companies in the EU;

Amendment

27. Takes the view that the VAT reform plans announced by the Commission in the action programme must be subject to comprehensive and qualitatively-sound impact assessments with input from science, tax administrations, *SMEs* and companies in the EU;

Or. en

Amendment 234

Dariusz Rosati

Motion for a resolution

Paragraph 28

Motion for a resolution

28. *Calls for a treaty change so that the ordinary legislative procedure, with co-decision by Parliament and the Council, can be introduced in the context of the VAT Directive;*

Amendment

deleted

Or. en

Amendment 235

Brian Hayes

Motion for a resolution

Paragraph 28

Motion for a resolution

Amendment

28. Calls for a treaty change so that the ordinary legislative procedure, with co-decision by Parliament and the Council, can be introduced in the context of the VAT Directive;

deleted

Or. en

Amendment 236

Bernd Lucke

Motion for a resolution

Paragraph 28

Motion for a resolution

Amendment

28. Calls for a treaty change so that the ordinary legislative procedure, with co-decision by Parliament and the Council, can be introduced in the context of the VAT Directive;

28. Emphasizes that tax legislation is in the exclusive competence of the Member States, emphasizes that a group of at least nine Member States may engage in enhanced cooperation according to Article 329 (1) TFEU, calls on the Commission to support proposals of enhanced cooperation which aim at combatting fraud and reducing administrative burdens in terms of VAT;

Or. en

Amendment 237

Danuta Maria Hübner

Motion for a resolution

Paragraph 28

Motion for a resolution

Amendment

28. Calls for a treaty change so that the ordinary legislative procedure, with co-decision by Parliament and the Council, can be introduced in the context of the VAT Directive;

28. Calls for a treaty change so that the ordinary legislative procedure, with co-decision by Parliament and the Council, can be introduced in the context of the VAT Directive; *pending the*

implementation of such change, calls on the Commission to investigate the potential for use as a basis for legal acts in the field of taxation, including VAT, of article 116 TFEU which allows for the use of ordinary legislative procedure when differences between national legislations result in distortion of competition in the single market and when consultation with the Member States has failed to address the issue;

Or. en

Amendment 238
Esther de Lange

Motion for a resolution
Paragraph 28

Motion for a resolution

28. Calls for *a treaty change so that* the ordinary legislative procedure, with co-decision by Parliament and the Council, *can be* introduced in the context of the VAT Directive;

Amendment

28. Calls for the ordinary legislative procedure, with co-decision by Parliament and the Council, *to be* introduced in the context of the VAT Directive *with the next treaty change*;

Or. en

Amendment 239
Barbara Kappel

Motion for a resolution
Paragraph 28 a (new)

Motion for a resolution

28a. Takes the view that a solution within the OECD framework is preferred to stand-alone-measures, which need to be harmonised with OECD-recommendations and the BEPS action plan;

Amendment

