



**2016/2033(INI)**

9.6.2016

# **AMENDMENTS**

## **1 - 23**

**Draft opinion**

**Juan Fernando López Aguilar**  
(PE582.410v01-00)

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



## **Amendment 1**

**Maite Pagazaurtundúa Ruiz, Petr Ježek, Louis Michel**

### **Draft opinion**

**Citation 5 a (new)**

*Draft opinion*

*Amendment*

– *having regard to Article 325 of the Treaty on the Functioning of the European Union;*

Or. en

## **Amendment 2**

**Ivan Jakovčić**

### **Draft opinion**

**Recital A**

*Draft opinion*

*Amendment*

A. whereas the protection of the financial interests of the European Union is a key element of the Union's policy agenda to strengthen and increase the confidence of citizens and ensure that their money is used properly;

A. whereas the protection of the financial interests of the European Union **and the Member States** is a key element of the Union's policy agenda to strengthen and increase the confidence of citizens and ensure that their money is used properly;

Or. hr

## **Amendment 3**

**Caterina Chinnici, Cătălin Sorin Ivan, Marju Lauristin**

### **Draft opinion**

**Recital A a (new)**

*Draft opinion*

*Amendment*

**Aa. whereas tax evasion has serious economic and social consequences on European societies. Tax avoidance and tax evasion not only deprive Member States from raising sufficient revenues, but it increases inequalities among law abiding tax payers and citizens**

*disregarding their duties;*

Or. en

**Amendment 4**  
**Caterina Chinnici, Cătălin Sorin Ivan**

**Draft opinion**  
**Recital A b (new)**

*Draft opinion*

*Amendment*

*Ab. whereas VAT fraud contributes to the creation of an unfair fiscal environment and therefore to major market distortions, particularly detrimental for SMEs;*

Or. en

**Amendment 5**  
**Caterina Chinnici**

**Draft opinion**  
**Recital A c (new)**

*Draft opinion*

*Amendment*

*Ac. whereas VAT fraud contributes to funds leaving the EU;*

Or. en

**Amendment 6**  
**Caterina Chinnici, Cătălin Sorin Ivan, Marju Lauristin**

**Draft opinion**  
**Recital A d (new)**

*Draft opinion*

*Amendment*

*Ad. whereas criminal organizations set*

*up large scale VAT fraud by taking advantage of the legislative gaps and asymmetries existing across EU Member States supervision authorities;*

Or. en

**Amendment 7**  
**Notis Marias**

**Draft opinion**  
**Paragraph 1**

*Draft opinion*

1. Calls on the Council - *while acknowledging the progress made by the co-legislators in negotiations for the adoption of the Directive on the fight against fraud to the Union's financial interests by means of criminal law (the 'PIF Directive')* - to renew its efforts to find agreement on the matter by including VAT in the scope of that directive;

*Amendment*

1. Calls on the Council to renew its efforts to find agreement on the matter by including VAT in the scope of that directive;

Or. el

**Amendment 8**  
**Eva Joly**

**Draft opinion**  
**Paragraph 1**

*Draft opinion*

1. *Calls on* the Council - *while acknowledging the progress made by the co-legislators in negotiations for the adoption of the Directive on the fight against fraud to the Union's financial interests by means of criminal law (the 'PIF Directive')* - *to renew its efforts* to find agreement on the matter *by including VAT in the scope of that directive;*

*Amendment*

1. *Urges* the Council *to include VAT in the scope* of the Directive on the fight against fraud to the Union's financial interests by means of criminal law (the 'PIF Directive') *in order* to find agreement on the matter *as soon as possible;*

**Amendment 9**  
**Anders Primdahl Vistisen**

**Draft opinion**  
**Paragraph 1**

*Draft opinion*

1. ***Calls on the Council - while acknowledging*** the progress made by the co-legislators in negotiations for the adoption of the Directive on the fight against fraud to the Union's financial interests by means of criminal law (the 'PIF Directive') - ***to renew its efforts to find agreement on the matter by including VAT in the scope of that directive;***

*Amendment*

1. ***Acknowledges*** the progress made by the co-legislators in negotiations for the adoption of the Directive on the fight against fraud to the Union's financial interests by means of criminal law (the 'PIF Directive'). ***Believes that VAT fraud should remain outside the scope of the Directive as it is a matter already covered in all national systems.***

Or. en

**Amendment 10**  
**Maite Pagazaurtundúa Ruiz, Petr Ježek, Louis Michel**

**Draft opinion**  
**Paragraph 1 a (new)**

*Draft opinion*

***1a. Considers it essential that Member States acknowledge the importance of a speedy and frequent exchange of information between them in order to effectively close the so-called VAT gap; considers that setting up national risk analysis tools could improve the efficiency of these exchanges of information;***

*Amendment*

Or. en

**Amendment 11**  
**Tomáš Zdechovský, Barbara Matera, Axel Voss, Nuno Melo**

**Draft opinion**  
**Paragraph 1 a (new)**

*Draft opinion*

*Amendment*

***1a. Stresses the need to reinforce the exchange of information and to coordinate the strategies of national authorities and European bodies, such as Europol, Eurojust and OLAF aiming at fight against fraud, money laundering and organised crime;***

Or. en

**Amendment 12**  
**Caterina Chinnici, Juan Fernando López Aguilar, Marju Lauristin**

**Draft opinion**  
**Paragraph 1 a (new)**

*Draft opinion*

*Amendment*

***1a. Calls on the Commission to carry out an extensive evaluation of the revenues that criminal organizations raise each year through VAT frauds and reinvest in the legal economy through money laundering.***

Or. en

**Amendment 13**  
**Caterina Chinnici, Cătălin Sorin Ivan, Juan Fernando López Aguilar, Marju Lauristin**

**Draft opinion**  
**Paragraph 1 b (new)**

*Draft opinion*

*Amendment*

***1b. Calls on the Commission to present a comprehensive strategy to counter criminal organization's VAT fraud business model including activities***

*related to money laundering.*

Or. en

**Amendment 14**

**Maite Pagazaurtundúa Ruiz, Petr Ježek, Louis Michel**

**Draft opinion**

**Paragraph 1 b (new)**

*Draft opinion*

*Amendment*

***1b. Underlines the important role of the European Commission in collaboration with the Member States according to Article 325 TFEU;***

Or. en

**Amendment 15**

**Caterina Chinnici, Juan Fernando López Aguilar, Marju Lauristin**

**Draft opinion**

**Paragraph 1 c (new)**

*Draft opinion*

*Amendment*

***1c. Calls on Member States to adopt all appropriate legislative and administrative measures to ensure the traceability of financial flows and the transparency of banking institutions in order to prevent VAT fraud revenues from being reinvested.***

Or. en

**Amendment 16**

**Anders Primdahl Vistisen**

**Draft opinion**

**Paragraph 2**



*Draft opinion*

*Amendment*

**2. Deems it crucial to ensure the establishment of a single, strong and independent European Public Prosecutor's Office (EPPO) that is able to investigate, prosecute and bring to court the perpetrators of criminal offences affecting the Union's financial interests, as defined in the above-mentioned PIF Directive, and believes that any weaker solution would represent a cost to the Union budget.**

**deleted**

Or. en

**Amendment 17**

**Notis Marias**

**Draft opinion**

**Paragraph 2**

*Draft opinion*

*Amendment*

**2. Deems it crucial to ensure the establishment of a single, strong and independent European Public Prosecutor's Office (EPPO) that is able to investigate, prosecute and bring to court the perpetrators of criminal offences affecting the Union's financial interests, as defined in the above-mentioned PIF Directive, and believes that any weaker solution would represent a cost to the Union budget.**

**2. Deems it crucial to ensure *that the interests of EU citizens are protected by means of a simplified VAT system that is fair and less vulnerable to fraud.***

Or. el

**Amendment 18**

**Barbara Matera, Tomáš Zdechovský, Axel Voss**

**Draft opinion**

**Paragraph 2**

*Draft opinion*

2. Deems it crucial to ensure the establishment of a single, strong and independent European Public Prosecutor's Office (EPPO) that is able to investigate, prosecute and bring to court the perpetrators of criminal offences affecting the Union's financial interests, as defined in the above-mentioned PIF Directive, and believes that any weaker solution would represent a cost to the Union budget.

*Amendment*

2. Deems it crucial to ensure the establishment of a single, strong and independent European Public Prosecutor's Office (EPPO) that is able to investigate, prosecute and bring to court the perpetrators of criminal offences affecting the Union's financial interests, as defined in the above-mentioned PIF Directive, and believes that any weaker solution would represent a cost to the Union budget.

***Stresses the need to ensure that the sharing of competence between the EPPO and the Member States does not lead to offences with a significant impact on the EU budget being excluded from the EPPO's competence.***

Or. en

**Amendment 19**

**Eva Joly**

**Draft opinion**

**Paragraph 2**

*Draft opinion*

2. Deems it crucial to ensure the establishment of a single, strong and independent European Public Prosecutor's Office (EPPO) that is able to investigate, prosecute and bring to court the perpetrators of criminal offences affecting the Union's financial interests, as defined in the above-mentioned PIF Directive, **and** believes that any weaker solution would represent a cost to the Union budget.

*Amendment*

2. Deems it crucial to ensure the establishment of a single, strong and independent European Public Prosecutor's Office (EPPO) that is able to investigate, prosecute and bring to court the perpetrators of criminal offences affecting the Union's financial interests, as defined in the above-mentioned PIF Directive; ***insists on the need to empower the European Public Prosecutor's Office with clear competencies on VAT fraud;*** believes that any weaker solution would represent a cost to the Union budget.

Or. en

**Amendment 20**  
**Emilian Pavel**

**Draft opinion**  
**Paragraph 2 a (new)**

*Draft opinion*

*Amendment*

***2a. Calls on the Commission and Member States to remove legal obstacles preventing the exchange of information between administrative, judicial and law enforcement authorities at national and EU level. In particular, OLAF and Europol should have access to VIES and Eurofisc data and Member States should benefit from intelligence information supplied by them;***

Or. en

**Amendment 21**  
**Emilian Pavel, Juan Fernando López Aguilar**

**Draft opinion**  
**Paragraph 2 b (new)**

*Draft opinion*

*Amendment*

***2b. Calls for VAT fraud to be included in the PIF Directive and thus under the competences of the European Public Prosecutor's Office since intra-EU VAT fraud is often linked with organised criminal structures therefore calls for the adoption of a better common and multidisciplinary approach to tackle this type of intra-EU VAT fraud and supports the use of joint investigation teams (JIT) in that regard;***

Or. en

**Amendment 22**

**Emilian Pavel, Juan Fernando López Aguilar**

**Draft opinion**  
**Paragraph 2 c (new)**

*Draft opinion*

*Amendment*

**2c. Calls on all Member States to publish estimates on losses due to intra-EU VAT fraud, to address weaknesses in Eurofisc, and to better coordinate their policies on reverse charging of VAT relating to goods and services;**

Or. en

**Amendment 23**  
**Emilian Pavel**

**Draft opinion**  
**Paragraph 2 d (new)**

*Draft opinion*

*Amendment*

**2d. Deems it crucial that Member States use multilateral controls (MLCs) - a co-ordinated control by two or more Member States of the tax liability of one or more related taxable persons - as a useful tool for combating VAT fraud.**

Or. en