



EUROPEAN PARLIAMENT

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*Committee on Economic and Monetary Affairs*

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**2013/0343(CNS)**

17.12.2013

# **AMENDMENTS**

## **4 - 13**

**Draft report**  
**Ivo Strejček**  
(PE523.020v01-00)

Common system of value added tax as regards a standard VAT return

Proposal for a directive  
(COM(2013)0721 – C7-0394/2013 – 2013/0343(CNS))

AM\_Com\_LegReport

**Amendment 4**  
**Auke Zijlstra**

**Draft legislative resolution**  
**Paragraph 1**

*Draft legislative resolution*

1. *Approves* the Commission proposal *as amended*;

*Amendment*

1. *Rejects* the Commission proposal *since it violates the principle of proportionality established by Article 5 (4) of the Treaty on the European Union*;

Or. en

**Amendment 5**  
**Auke Zijlstra**

**Draft legislative resolution**  
**Paragraph 2**

*Draft legislative resolution*

2. Calls on the Commission to *alter its* proposal *accordingly, in accordance with* Article **293(2)** of the Treaty on the Functioning of the European Union;

*Amendment*

2. Calls on the Commission to *withdraw her* proposal, *since harmonisation of VAT returns goes beyond the scope of* Article **113** of the Treaty on the Functioning of the European Union.

Or. en

**Amendment 6**  
**Mojca Kleva Kekuš**

**Proposal for a directive**  
**Recital 1**

*Text proposed by the Commission*

(1) Council Directive 2006/112/EC<sup>12</sup> requires taxable persons to submit VAT returns but allows flexibility for the Member States to determine the information needed. This gives rise to disparate rules and procedures governing the submission of VAT returns in the Union, added complexity for businesses and VAT obligations that create obstacles to Union trade.

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<sup>12</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

*Amendment*

(1) Council Directive 2006/112/EC<sup>12</sup> requires taxable persons to submit VAT returns but allows flexibility for the Member States to determine the information needed. This gives rise to disparate rules and procedures governing the submission of VAT returns in the Union, added complexity for businesses, ***unnecessary administrative burdens for both Member States tax authorities and taxable persons, loopholes for committing VAT fraud*** and VAT obligations that create obstacles to Union trade.

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<sup>12</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

Or. en

**Amendment 7**  
**Mojca Kleva Kekuš**

**Proposal for a directive**  
**Recital 2**

*Text proposed by the Commission*

(2) To reduce burdens on business and improve the functioning of the internal market a standard VAT return should be introduced for all businesses trading in the Union. The use of standardised returns should facilitate the control of VAT returns

*Amendment*

(2) To reduce burdens on business, ***eliminate the VAT gap*** and improve the functioning of the internal market a standard VAT return should be introduced for all businesses trading in the Union. The use of standardised returns should facilitate

by the Member States.

the control of VAT returns by the Member States.

Or. en

#### **Amendment 8**

**Sven Giegold**

on behalf of the Greens/EFA Group

#### **Proposal for a directive**

##### **Recital 2**

*Text proposed by the Commission*

(2) To reduce burdens on business and improve the functioning of the internal market a standard VAT return should be introduced for all businesses trading in the Union. The use of standardised returns should facilitate the control of VAT returns by the Member States.

*Amendment*

(2) To reduce burdens on business and improve the functioning of the internal market a standard VAT return should be introduced for all businesses trading in the Union. The use of standardised returns should facilitate the control of VAT returns by the Member States. ***It should also contribute to help businesses comply with VAT legislation, thus reducing the error rate, and ultimately contribute to reduce the VAT gap.***

Or. en

#### **Amendment 9**

**Sven Giegold**

on behalf of the Greens/EFA Group

#### **Proposal for a directive**

##### **Recital 3**

*Text proposed by the Commission*

(3) It is necessary that administrative burdens are reduced to a minimum. The information required on the standard VAT return should therefore have a limited set of mandatory information. Moreover, as regards the standard VAT return and other returns, Member States should not be

*Amendment*

(3) It is necessary that administrative burdens are reduced to a minimum. The information required on the standard VAT return should therefore have a limited set of mandatory information. Moreover, as regards the standard VAT return and other returns, Member States should not be

allowed to require other information than the one laid down in chapter 5 of Title XI of the Directive.

allowed to require other information than the one laid down in chapter 5 of Title XI of the Directive. ***The Standard VAT return will only fulfill its full potential if there is limited scope for Member States to deviate from the standard form.***

Or. en

**Amendment 10**  
**Sari Essayah**

**Proposal for a directive**  
**Recital 14 a (new)**

*Text proposed by the Commission*

*Amendment*

***(14a) In order to further reduce burdens on business and improve the functioning of the internal market the information requirements in the standard VAT return should become totally unified in all Member States, and the Commission should within five years after the date of entry into force of this Directive evaluate the enforcement of this directive from this point of view and make appropriate proposals;***

Or. en

**Amendment 11**  
**Jean-Pierre Audy**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 6**  
Directive 2006/112/CE  
Article 250 – paragraphe 2

*Text proposed by the Commission*

*Amendment*

Member States shall allow corrections to be made to the standard VAT return and shall set the time period in respect of which

Member States shall allow corrections to be made to the standard VAT return and shall set the time period in respect of which

such corrections may be made.

such corrections may be made. ***Genuine errors may be corrected without penalty within three months.***

Or. fr

*Justification*

*It seems reasonable not to apply a penalty when a genuine error is corrected within a short period of time.*

**Amendment 12**

**Sari Essayah**

**Proposal for a directive**

**Article 2 – paragraph 2 a (new)**

*Text proposed by the Commission*

*Amendment*

***2a. Within five years after the date of entry into force of this Directive, the Commission shall review the adequacy of this Directive from the point of view to further reduce burdens on business and improve the functioning of the internal market. The results of the review shall be communicated to the European Parliament and the Council accompanied, where necessary, by appropriate proposals for amendments.***

Or. en

**Amendment 13**

**Jean-Pierre Audy**

**Proposal for a directive**

**Article 3 – paragraph 1**

*Text proposed by the Commission*

*Amendment*

This Directive shall enter into force on the twentieth day following that of its

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publication in the Official Journal of the European Union.

publication in the Official Journal of the European Union. *It shall be made available, in consolidated form with the Directive which it amends, within three months of its publication.*

Or. fr