



**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<sup>1a</sup> ;**

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<sup>1a</sup> **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;

Or. en

### 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<sup>1a</sup>, 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;***

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*1a*

***[http://ec.europa.eu/taxation\\_customs/resources/documents/common/publications/studies/ey\\_study\\_destination\\_principle.pdf](http://ec.europa.eu/taxation_customs/resources/documents/common/publications/studies/ey_study_destination_principle.pdf)***

Or. en

**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*

**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*

*deleted*

Or. en

## **Amendment 29**

**Brian Hayes**

### **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 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*

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

*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;

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*

***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*

***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*

##### *Amendment*

**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);**

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*

***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*

*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*

*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*

*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*

*Amendment*

**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;**

Or. en

**Amendment 159**  
**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**  
**Paragraph 18 a (new)**

*Motion for a resolution*

*Amendment*

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

*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*

##### *Amendment*

*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;<sup>1b</sup>*

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*1b*

*[http://ec.europa.eu/taxation\\_customs/resources/documents/common/publications/studies/vat\\_gap2013.pdf](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 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 180**

**Brian Hayes**

**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 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<sup>1c</sup>;**

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<sup>1c</sup> 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<sup>1a</sup>; welcomes accordingly the Commission's intention to abolish the Low Value Consignments Relief as part of its VAT action plan;*

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<sup>1a</sup> *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*

