



2016/2033(INI)

13.6.2016

AMENDMENTS

1 - 62

Draft opinion
Nedzhmi Ali
(PE580.680v01-00)

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

Amendment 1
Frédérique Ries

Draft opinion
Recital B a (new)

Draft opinion

Amendment

Ba. whereas cross-border VAT fraud costs our Member States and European taxpayers nearly EUR 50 billion a year;

Or. fr

Amendment 2
Luke Ming Flanagan

Draft opinion
Recital C

Draft opinion

Amendment

C. whereas VAT fraud typologies are multifaceted, evolving and concern many economic sectors, and ***correlatively*** require swift adaptation of the relevant legislation in order to move towards a sustainable and simple VAT tax system enabling the prevention of the fraud phenomenon and the potential loss of tax revenue;

C. whereas VAT fraud typologies are multifaceted, evolving and concern many economic sectors, and ***thus*** require swift adaptation of the relevant legislation in order to move towards a sustainable and simple VAT tax system enabling the prevention of the fraud phenomenon and the potential loss of tax revenue;

Or. en

Amendment 3
Frédérique Ries

Draft opinion
Recital C a (new)

Draft opinion

Amendment

Ca. whereas the most popular VAT fraud technique is ‘carousel’ fraud; whereas in this type of fraud, which

occurs very frequently in the electronic component, mobile telephony, and textile trades, goods are passed around between several companies in different Member States, taking advantage of the fact that there is no tax levied on the intra-EU supply of goods;

Or. fr

Amendment 4
Luke Ming Flanagan

Draft opinion
Recital E

Draft opinion

E. whereas the protection of the financial interests of the EU is a key element of the EU policy agenda to strengthen and increase the confidence of citizens;

Amendment

E. whereas the protection of the financial interests of the EU is a key element of the EU policy agenda to strengthen and increase the confidence of *its* citizens;

Or. en

Amendment 5
Benedek Jávor

Draft opinion
Paragraph 1

Draft opinion

1. Welcomes the new VAT action plan as a key initiative to foster and concur with the implementation of the political priority ‘A deeper and fairer internal market’ through the EU Digital Single Market Strategy and the Single EU VAT Area;

Amendment

1. Welcomes the new VAT action plan as a ***long overdue*** key initiative to foster and concur with the implementation of the political priority ‘A deeper and fairer internal market’ through the EU Digital Single Market Strategy and the Single EU VAT Area; ***stresses that establishment of a single European VAT area and tackling VAT gap and tax-fraud shall be an urgent priority for the EU and the***

Member States; emphasizes the need for a deeper and more equitable single market and in order to help promote tax justice, sustainable consumption, employment, growth, investment and competitiveness;

Or. en

Amendment 6
Cătălin Sorin Ivan, Dan Nica

Draft opinion
Paragraph 1

Draft opinion

1. Welcomes the new VAT action plan as a key initiative to foster and concur with the implementation of the political priority ‘A deeper and fairer internal market’ through the EU Digital Single Market Strategy and the Single EU VAT Area;

Amendment

1. Welcomes the new VAT action plan as a key initiative to foster and concur with the implementation of the political priority ‘A deeper and fairer internal market’ through the EU Digital Single Market Strategy and the Single EU VAT Area; *Considers that the new action plan should be subject to a comprehensive impact assessment,*

Or. en

Amendment 7
Dan Nica, Cătălin Sorin Ivan

Draft opinion
Paragraph 1 a (new)

Draft opinion

1. Welcomes the Commission proposal on "EU eGovernment Action Plan 2016-2020: Accelerating the digital transformation of government";

Amendment

1 a. Welcomes the Commission proposal on "EU eGovernment Action Plan 2016-2020: Accelerating the digital transformation of government";

Or. en

Amendment 8
Benedek Jávor

Draft opinion
Paragraph 2

Draft opinion

2. *Notes* that the new action plan *includes* further steps forward towards a more efficient and fraud-proof definitive regime;

Amendment

2. *Regrets* that the new action plan *is unclear about the details of the* further steps forward towards a more efficient and fraud-proof definitive regime;

Or. en

Amendment 9
Frédérique Ries

Draft opinion
Paragraph 2

Draft opinion

2. Notes that the new action plan includes further steps forward towards a more efficient and fraud-proof definitive regime;

Amendment

2. Notes that the new action plan includes further steps forward towards a more efficient and fraud-proof definitive regime *that will be friendlier to businesses in the age of the digital economy and e-commerce*;

Or. fr

Amendment 10
Luke Ming Flanagan

Draft opinion
Paragraph 2 a (new)

Draft opinion

Amendment

2 a. Reminds the Commission that VAT is a regressive tax, affects low-income groups hardest, and thus reminds both the Commission and Member States that in setting rates for goods that are

*much used by those low-income groups,
they should be cognizant of this fact;*

Or. en

Amendment 11
Luke Ming Flanagan

Draft opinion
Paragraph 2 b (new)

Draft opinion

Amendment

2 b. Reminds the Commission that there is a threshold beyond which both customer and supplier believes it is worth the risk to create a 'black' market for VAT-evading goods and services;

Or. en

Amendment 12
Luke Ming Flanagan

Draft opinion
Paragraph 2 c (new)

Draft opinion

Amendment

2 c. Reminds the Commission that legislation that cannot be enforced can end up being counter-productive and in the case of VAT-evading goods and services, can create a situation where a) such goods and services are uncontrolled and unregulated, leading to inferior, dangerous and even lethal products and b) the criminal supplier of such goods and services are enriched and empowered;

Or. en

Amendment 13
Luke Ming Flanagan

Draft opinion
Paragraph 2 d (new)

Draft opinion

Amendment

2 d. *Thus calls on the Commission to consider the establishment of an expert advisory group to examine all the above with a view to agreeing those 'threshold' rates across all Member States;*

Or. en

Amendment 14
Patricija Šulin

Draft opinion
Paragraph 3

Draft opinion

Amendment

3. *Reminds the Commission to act on enhancing the effectiveness of VAT tax systems and on ensuring better compliance with VAT rules;* welcomes the application of the 'country of destination' of the goods as the underlying principle of the definitive EU VAT system which will lead to the reduction of cross-border VAT fraud by EUR 40 billion per year; encourages the Commission to amend the VAT Directive to hold the importer jointly liable for VAT loss in the Member State of destination;

3. Welcomes the application of the 'country of destination' of the goods as the underlying principle of the definitive EU VAT system which will lead to the reduction of cross-border VAT fraud by EUR 40 billion per year; encourages the Commission to amend the VAT Directive to hold the importer jointly liable for VAT loss in the Member State of destination;

Or. en

Amendment 15
Frédérique Ries

Draft opinion

Paragraph 3

Draft opinion

3. Reminds the Commission to act on enhancing the effectiveness of VAT tax systems and on ensuring better compliance with VAT rules; welcomes the application of the ‘country of destination’ *of* the goods as the underlying principle of the definitive EU VAT system which *will* lead to the reduction of cross-border VAT fraud by EUR 40 billion per year; encourages the Commission to amend the VAT Directive to hold the importer jointly liable for VAT loss in the Member State of destination;

Amendment

3. Reminds the Commission to act on enhancing the effectiveness of VAT tax systems and on ensuring better compliance with VAT rules; welcomes the application of the ‘country of destination’, *that is to say, the country where* the goods *or services are consumed*, as the underlying principle of the definitive EU VAT system which *could* lead to the reduction of cross-border VAT fraud by *an estimated* EUR 40 billion per year; encourages the Commission to amend the VAT Directive to hold the importer jointly liable for VAT loss in the Member State of destination;

Or. fr

Amendment 16 Benedek Jávor

Draft opinion Paragraph 3

Draft opinion

3. Reminds the Commission to act on enhancing the effectiveness of VAT tax systems and on ensuring better compliance with VAT rules; welcomes the application of the ‘country of destination’ of the goods as the underlying principle of the definitive EU VAT system which *will* lead to the reduction of cross-border VAT fraud by EUR 40 billion per year; *encourages the Commission to amend the VAT Directive to hold the importer jointly liable for VAT loss in the Member State of destination;*

Amendment

3. Reminds the Commission to act on enhancing the effectiveness of VAT tax systems and on ensuring better compliance with VAT rules; welcomes the application of the ‘country of destination’ of the goods *and services* as the underlying principle of the definitive EU VAT system which *is expected to* lead to the reduction of cross-border VAT fraud by EUR 40 billion per year;

Or. en

Amendment 17
Luke Ming Flanagan

Draft opinion
Paragraph 3

Draft opinion

3. Reminds the Commission to act on enhancing the effectiveness of VAT tax systems and on ensuring better compliance with VAT rules; welcomes the application of the ‘country of destination’ of the goods as the underlying principle of the definitive EU VAT system which will lead to the reduction of cross-border VAT fraud by EUR 40 billion per year; encourages the Commission to amend the VAT Directive to hold the importer jointly liable for VAT loss in the Member State of destination;

Amendment

3. Reminds the Commission to act on enhancing the effectiveness of VAT tax systems and on ensuring better compliance with VAT rules; welcomes the application of the ‘country of destination’ of the goods as the underlying principle of the definitive EU VAT system which will lead to the reduction of cross-border VAT fraud by ***an estimated*** EUR 40 billion per year; encourages the Commission to amend the VAT Directive to hold the importer jointly liable for VAT loss in the Member State of destination;

Or. en

Amendment 18
Gilles Pargneaux

Draft opinion
Paragraph 3

Draft opinion

3. Reminds the Commission to act on enhancing the effectiveness of VAT tax systems and on ensuring better compliance with VAT rules; welcomes the application of the ‘country of destination’ of the goods as the underlying principle of the definitive EU VAT system which will lead to the reduction of cross-border VAT fraud by EUR 40 billion per year; encourages the Commission to amend the VAT Directive to hold the importer jointly liable for VAT loss in the Member State of destination;

Amendment

3. Reminds the Commission to act on enhancing the effectiveness of VAT tax systems and on ensuring better compliance with VAT rules; welcomes the application of the ‘country of destination’ of the goods as the underlying principle of the definitive EU VAT system which will lead to the reduction of cross-border VAT fraud by EUR 40 billion per year; encourages the Commission to amend the VAT Directive to hold the importer jointly liable for VAT loss in the Member State of destination ***or to harmonise the VAT thresholds for distance sales;***

Amendment 19
Benedek Jávor

Draft opinion
Paragraph 3 a (new)

Draft opinion

Amendment

3 a. *Calls for a change of the TFEU in order to introduce ordinary legislative procedure, with co-decision by Parliament and the Council, in the context of the VAT Directive; encourages the Commission to amend the VAT Directive to hold the importer jointly liable for VAT loss in the Member State of destination;*

Or. en

Amendment 20
Benedek Jávor

Draft opinion
Paragraph 3 b (new)

Draft opinion

Amendment

3 b. *Support the Commission proposal for a single EU VAT area where VAT on a cross-border sale (goods or services) would be collected by the tax authority of the originating country, at the rate applicable in the country of consumption, and transferred to the country where the goods or services are ultimately consumed;*

Or. en

Amendment 21
Patricija Šulin

Draft opinion
Paragraph 4

Draft opinion

4. *Notes that the current VAT system remains fragmented and creates significant administrative burdens, particularly for SMEs and online companies; calls on the Commission to propose amendments to the VAT Directive to enable a technologically neutral application of VAT rules, which will ensure that the physical and digital versions of a given product are treated in the same way;*

Amendment

deleted

Or. en

Amendment 22
Benedek Jávor

Draft opinion
Paragraph 4

Draft opinion

4. Notes that the current VAT system remains fragmented and creates significant administrative burdens, particularly for SMEs and online companies; calls on the Commission to propose amendments to the VAT Directive to enable a technologically neutral application of VAT rules, which will ensure that the physical and digital versions of a given product are treated in the same way;

Amendment

4. Notes that the current VAT system remains fragmented and creates significant administrative burdens, particularly for SMEs and online companies; calls on the Commission to propose amendments to the VAT Directive to enable a technologically neutral application of VAT rules, which will ensure that the physical and digital versions of a given product are treated in the same way; ***calls on the Commission to minimize unnecessary administrative burden in particular for SMEs; support the Commission proposal to introduce a VAT-free threshold to help start-ups and microbusinesses;***

Or. en

Amendment 23
Dan Nica, Cătălin Sorin Ivan

Draft opinion
Paragraph 4 a (new)

Draft opinion

Amendment

4 a. *Underlines the importance to present a legislative proposal to extend the Single Electronic Mechanism for registration and payment of VAT to cross-border business to consumers online sales of physical goods, in order to reduce the administrative burden, one of the main barriers businesses face operating cross-border.*

Or. en

Amendment 24
Benedek Jávor

Draft opinion
Paragraph 4 a (new)

Draft opinion

Amendment

4 a. *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 and to those products, which are most harmful for the environment and human health;*

Or. en

Amendment 25
Dan Nica, Cătălin Sorin Ivan

Draft opinion
Paragraph 4 b (new)

Draft opinion

Amendment

4 b. Calls on the Commission to address the administrative burden on businesses arising from different VAT regimes by presenting legislative proposals to extend the current Mini One Stop Shop to tangible goods sold online, meaning that businesses would be able to make a single declaration and VAT payment in their own Member State.

Or. en

Amendment 26
Benedek Jávor

Draft opinion
Paragraph 4 b (new)

Draft opinion

Amendment

4 b. 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 27
Benedek Jávor

Draft opinion
Paragraph 5

Draft opinion

Amendment

5. Calls on Member States to simplify their national tax systems and make them more robust so as to facilitate compliance,

5. Calls on Member States to simplify their national tax systems and make them more **consistent and** robust so as to

prevent, deter and sanction tax fraud and evasion, and boost the efficiency of VAT collection;

facilitate compliance, prevent, deter and sanction tax fraud and evasion, and boost the efficiency of VAT collection;

Or. en

Amendment 28
Patricija Šulin

Draft opinion
Paragraph 8

Draft opinion

8. Calls on Member States to better coordinate their policies on reverse charge mechanisms in order to facilitate the exchange of information; ***calls on the Commission to further explore possibilities for extending the application of the VAT reverse charge mechanism to business-to-business supplies of goods, as it already applies to digital products and services;***

Amendment

8. Calls on Member States to better coordinate their policies on reverse charge mechanisms in order to facilitate the exchange of information.

Or. en

Amendment 29
Cătălin Sorin Ivan, Dan Nica

Draft opinion
Paragraph 8

Draft opinion

8. Calls on Member States to better coordinate their policies on reverse charge mechanisms in order to facilitate the exchange of information; calls on the Commission to further explore possibilities for extending the application of the VAT reverse charge mechanism to business-to-business supplies of goods, as it already applies to digital products and services;

Amendment

8. Calls on Member States to better coordinate their policies on reverse charge mechanisms in order to facilitate the exchange of ***accurate and comprehensible*** information; calls on the Commission to further explore possibilities for extending the application of the VAT reverse charge mechanism to business-to-business supplies of goods, as it already applies to

digital products and services;

Or. en

Amendment 30
Benedek Jávor

Draft opinion
Paragraph 8

Draft opinion

8. Calls on Member States to better coordinate their policies on reverse charge mechanisms in order to facilitate the exchange of information; calls on the Commission to further explore possibilities for extending the application of the VAT reverse charge mechanism to business-to-business supplies of goods, *as it already applies to digital products and services*;

Amendment

8. Calls on Member States to better coordinate their policies on reverse charge mechanisms in order to facilitate the exchange of information; calls on the Commission to further explore *and better assess* possibilities for extending the application of the VAT reverse charge mechanism to business-to-business supplies of goods, *in order to prevent VAT fraud to arise in new forms instead of 'carousel fraud' and to prevent the increase of administrative burdens for SMEs*;

Or. en

Amendment 31
Ivan Jakovčić

Draft opinion
Paragraph 8

Draft opinion

8. Calls on Member States to better coordinate their policies on reverse charge mechanisms in order to *facilitate the* exchange of information; calls on the Commission to further explore possibilities for extending the application of the VAT reverse charge mechanism to business-to-business supplies of goods, as it already

Amendment

8. Calls on Member States to better coordinate their policies on reverse charge mechanisms in order to *establish a mandatory* exchange of information; calls on the Commission to further explore possibilities for extending the application of the VAT reverse charge mechanism to business-to-business supplies of goods, as

applies to digital products and services;

it already applies to digital products and services;

Or. hr

Amendment 32
Patricija Šulin

Draft opinion
Paragraph 9

Draft opinion

9. ***Points out that the VAT gap and the estimated losses on VAT collection within the Union amounted to EUR 170 billion in 2015;*** calls on the Commission to make full use of its executive powers in order to both control and help the Member States; points out that effective action to reduce the VAT gap requires a concerted and multidisciplinary approach as this gap results not only from fraud but from a combination of factors, including bankruptcy and insolvency, statistical errors, late payment, tax evasion and tax avoidance;

Amendment

9. Calls on the Commission to make full use of its executive powers in order to both control and help the Member States; points out that effective action to reduce the VAT gap requires a concerted and multidisciplinary approach as this gap results not only from fraud but from a combination of factors, including bankruptcy and insolvency, statistical errors, late payment, tax evasion and tax avoidance;

Or. en

Amendment 33
Benedek Jávor

Draft opinion
Paragraph 9

Draft opinion

9. Points out that the VAT gap and the estimated losses on VAT collection within the Union amounted to EUR 170 billion in 2015; calls on the Commission to make full use of its executive powers in order to both control and help the Member States; points out that effective action to reduce the VAT gap requires a concerted and

Amendment

9. Points out that the VAT gap and the estimated losses on VAT collection within the Union amounted to EUR 170 billion in 2015 ***and underlines the fact that in 13 of the 26 Member States examined in 2014, the average estimated VAT loss exceeded 15.2 %;*** calls on the Commission to make full use of its executive powers in order to

multidisciplinary approach as this gap results not only from fraud but from a combination of factors, including bankruptcy and insolvency, statistical errors, late payment, tax evasion and tax avoidance;

both control and help the Member States; points out that effective action to reduce the VAT gap requires a concerted and multidisciplinary approach as this gap results not only from fraud but from a combination of factors, including bankruptcy and insolvency, statistical errors, late payment, tax evasion and tax avoidance; *in order to better investigate and deter fraud reiterates its call on the Commission to swiftly promote legislation on the minimum level of protection for whistle-blowers in the EU and establish financial support for cross-border investigative journalism which clearly proved its effectiveness in the scandals of Luxleaks, Dieselgate and Panama papers;*

Or. en

Amendment 34
Gilles Pargneaux

Draft opinion
Paragraph 9

Draft opinion

9. Points out that the VAT *gap* and the estimated losses on VAT collection within the Union amounted to EUR 170 billion in 2015; calls on the Commission to make full use of its executive powers in order to both control and help the Member States; points out that effective action to reduce the VAT gap requires a concerted and multidisciplinary approach as this gap results not only from fraud but from a combination of factors, including bankruptcy and insolvency, statistical errors, late payment, tax evasion and tax avoidance;

Amendment

9. Points out that the *Member States'* VAT *gaps* and the estimated losses on VAT collection within the Union amounted to EUR 170 billion in 2015; calls on the Commission to make full use of its executive powers in order to both control and help the Member States; points out that effective action to reduce the VAT gap requires a concerted and multidisciplinary approach as this gap results not only from fraud but from a combination of factors, including bankruptcy and insolvency, statistical errors, late payment, tax evasion and tax avoidance;

Or. fr

Amendment 35
Luke Ming Flanagan

Draft opinion
Paragraph 9

Draft opinion

9. Points out that the VAT gap and the estimated losses on VAT collection within the Union amounted to EUR 170 billion in 2015; calls on the Commission to make full use of its executive powers in order to both control and help the Member States; points out that effective action to reduce the VAT gap requires a concerted and multidisciplinary approach as this gap results not only from fraud but from a combination of factors, including bankruptcy and insolvency, statistical errors, late payment, tax evasion and tax avoidance;

Amendment

9. Points out that the VAT gap and the estimated losses on VAT collection within the Union amounted to ***an estimated*** EUR 170 billion in 2015; calls on the Commission to make full use of its executive powers in order to both control and help the Member States; points out that effective action to reduce the VAT gap requires a concerted and multidisciplinary approach as this gap results not only from fraud but from a combination of factors, including bankruptcy and insolvency, statistical errors, late payment, tax evasion and tax avoidance;

Or. en

Amendment 36
Patricija Šulin, Tomáš Zdechovský

Draft opinion
Paragraph 11

Draft opinion

11. Regrets that VAT fraud, and in particular the so-called ‘carousel’ or missing trader fraud, distorts competition and deprives national budgets of significant resources as well as being detrimental to the Union budget; is concerned that the Commission has no reliable data on VAT carousel fraud;

Amendment

11. Regrets that VAT fraud, and in particular the so-called ‘carousel’ or missing trader fraud, distorts competition and deprives national budgets of significant resources as well as being detrimental to the Union budget; is concerned that the Commission has no reliable data on VAT carousel fraud; ***therefore, calls on the Commission to launch a coordinated effort by Member States to establish a joint system of collecting statistics on VAT carousel fraud. This system could build upon the already-used practices in some***

Amendment 37

Marco Valli, Marco Zanni

Draft opinion

Paragraph 11

Draft opinion

11. Regrets that VAT fraud, and in particular the so-called ‘carousel’ or missing trader fraud, distorts competition and deprives national budgets of significant resources as well as being detrimental to the Union budget; is concerned that the Commission has no reliable data on VAT carousel fraud;

Amendment

11. Regrets that VAT fraud, and in particular the so-called ‘carousel’ or missing trader fraud, distorts competition and deprives national budgets of significant resources as well as being detrimental to the Union budget; is concerned that the Commission has no reliable data on VAT carousel fraud; ***calls on the Commission to make transnational carousel fraud a specific offence as such;***

Or. it

Amendment 38

Gilles Pargneaux

Draft opinion

Paragraph 11

Draft opinion

11. Regrets that VAT fraud, and in particular the so-called ‘carousel’ or missing trader fraud, distorts competition and deprives national budgets of significant resources as well as being detrimental to the Union budget; ***is concerned that the Commission has no reliable data on VAT carousel fraud;***

Amendment

11. Regrets that VAT fraud, and in particular the so-called ‘carousel’ or missing trader fraud, distorts competition and deprives national budgets of significant resources as well as being detrimental to the Union budget;

Or. fr

Amendment 39
Marco Valli, Marco Zanni

Draft opinion
Paragraph 11 a (new)

Draft opinion

Amendment

11a. Deplores the fact that there are no ways to penalise banks implicated in managing the financial affairs of persons who commit VAT fraud or are connected with organised crime; urges the Commission, therefore, to put forward an effective system of penalties, including a means to make banks and financial intermediaries cooperate in uncovering cases of transnational VAT fraud;

Or. it

Amendment 40
Marco Valli, Marco Zanni

Draft opinion
Paragraph 12

Draft opinion

Amendment

12. Urges the Commission to initiate the establishment of a common system to refine the estimation of the size of intra-EU VAT fraud, which would allow Member States to evaluate their performance against precise and reliable indicators related to the reduction of intra-EU VAT and the increasing of fraud detection and correlative tax recovery; takes the view that new auditing approaches such as the single audit or joint audits should be further extended for cross-border operations;

12. Urges the Commission to initiate the establishment of a common system to refine the estimation of the size of intra-EU VAT fraud ***by compiling intra-EU VAT fraud statistics***, which would allow Member States to evaluate their performance against precise and reliable indicators related to the reduction of intra-EU VAT and the increasing of fraud detection and correlative tax recovery; takes the view that new auditing approaches such as the single audit or joint audits should be further extended for cross-border operations;

Amendment 41

Patricija Šulin, Tomáš Zdechovský

Draft opinion

Paragraph 12

Draft opinion

12. Urges the Commission to initiate the establishment of a common system to refine the estimation of the size of intra-EU VAT fraud, which would allow Member States to evaluate their performance ***against precise and reliable indicators related to the reduction*** of intra-EU VAT and the increasing of fraud detection and correlative tax recovery; takes the view that new auditing approaches such as the single audit or joint audits should be further extended for cross-border operations;

Amendment

12. Urges the Commission to initiate the establishment of a common system to refine the estimation of the size of intra-EU VAT fraud, which would allow Member States to evaluate their performance ***in terms of reducing the incidence*** of intra-EU VAT ***fraud*** and the increasing of fraud detection and correlative tax recovery; takes the view that new auditing approaches such as the single audit or joint audits should be further extended for cross-border operations;

Or. en

Amendment 42

Cătălin Sorin Ivan, Dan Nica

Draft opinion

Paragraph 12

Draft opinion

12. Urges the Commission to initiate the establishment of a common system to refine the estimation of the size of intra-EU VAT fraud, which would allow Member States to evaluate their performance against precise and reliable indicators related to the reduction of intra-EU VAT and the increasing of fraud detection and correlative tax recovery; takes the view that new auditing approaches such as the single audit or joint audits should be

Amendment

12. Urges the Commission to initiate the establishment of a common system to refine the estimation of the size of intra-EU VAT fraud, which would allow Member States to evaluate their performance against precise and reliable indicators related to the reduction of intra-EU VAT and the increasing of fraud detection and correlative tax recovery; takes the view that new auditing approaches such as the single audit or joint audits should be

further extended for cross-border operations;

further extended for cross-border operations; ***Stresses the need to have a concrete action plan to change the VAT rules in order to eradicate the annual cross-border fraud. The revenues that would be recovered could be reinvested in growth and job creation.***

Or. en

Amendment 43
Patricija Šulin

Draft opinion
Paragraph 13

Draft opinion

13. ***Stresses the importance of implementing new strategies and making more efficient use of existing EU structures in order to combat VAT fraud more vigorously;*** underlines the fact that greater transparency allowing for proper scrutiny and the adoption of a more structured and ‘risk-based’ approach are key to detecting and preventing fraud schemes and corruption;

Amendment

13. Underlines the fact that greater transparency allowing for proper scrutiny and the adoption of a more structured and ‘risk-based’ approach are key to detecting and preventing fraud schemes and corruption;

Or. en

Amendment 44
Patricija Šulin

Draft opinion
Paragraph 14

Draft opinion

14. Regrets that administrative cooperation between Member States on fighting VAT fraud is still not sufficient to cope with intra-EU VAT evasion and fraud mechanisms and to manage cross-border

Amendment

14. Regrets that administrative cooperation between Member States on fighting VAT fraud is still not sufficient to cope with intra-EU VAT evasion and fraud mechanisms and to manage cross-border

transactions or trading;

transactions or trading; *Therefore, requests the Commission to carry out more monitoring visits to Member States selected on a risk basis when assessing administrative cooperation agreements. Furthermore, asks the Commission to focus in the context of its evaluation of the administrative arrangements on removing legal obstacles preventing the exchange of information between administrative, judicial and law enforcement authorities at national and EU level. In addition, calls on the Commission to recommend to Member States to introduce a common risk analysis including the use of social network analysis to ensure that the information exchanged through Eurofisc is well targeted to fraud;*

Or. en

Amendment 45

Cătălin Sorin Ivan, Dan Nica, Caterina Chinnici

Draft opinion

Paragraph 14

Draft opinion

14. Regrets that administrative cooperation between Member States on fighting VAT fraud is still not *sufficient to cope* with intra-EU VAT evasion and fraud mechanisms and to manage cross-border transactions or trading;

Amendment

14. Regrets that administrative cooperation between Member States on fighting VAT fraud is still not *efficient in coping* with intra-EU VAT evasion and fraud mechanisms and to manage cross-border transactions or trading; *stresses the need for a simplified, effective and accessible VAT system to all Member States in order to reduce VAT burden and to combat VAT fraud*

Or. en

Amendment 46

Marco Valli, Marco Zanni

**Draft opinion
Paragraph 14**

Draft opinion

14. Regrets that administrative cooperation between Member States on fighting VAT fraud is still not sufficient to cope with intra-EU VAT evasion and fraud mechanisms and to manage cross-border transactions or trading;

Amendment

14. ***Notes that most of the Member States visited do not have effective systems for cross-checking of customs and tax data and*** regrets that administrative cooperation between Member States on fighting VAT fraud is still not sufficient to cope with intra-EU VAT evasion and fraud mechanisms and to manage cross-border transactions or trading;

Or. it

**Amendment 47
Gilles Pargneaux**

**Draft opinion
Paragraph 14**

Draft opinion

14. ***Regrets*** that administrative cooperation between Member States on fighting VAT fraud ***is still not sufficient*** to cope with intra-EU VAT evasion and fraud mechanisms and to manage cross-border transactions or trading;

Amendment

14. ***Hopes*** that administrative cooperation between Member States on fighting VAT fraud ***will be strengthened*** to cope with intra-EU VAT evasion and fraud mechanisms and to manage cross-border transactions or trading;

Or. fr

**Amendment 48
Marco Valli, Marco Zanni**

**Draft opinion
Paragraph 14**

Draft opinion

14. Regrets that administrative

Amendment

14. Regrets that administrative

cooperation between Member States on fighting VAT fraud is still not sufficient to cope with intra-EU VAT evasion and fraud mechanisms and to manage cross-border transactions or trading;

cooperation between Member States on fighting VAT fraud is still not sufficient to cope with intra-EU VAT evasion and fraud mechanisms and to manage cross-border transactions or trading; ***calls on the Member States to lay down effective, proportionate, and dissuasive penalties and improve the system currently used to exchange information;***

Or. it

Amendment 49

Marco Valli, Marco Zanni

Draft opinion

Paragraph 15

Draft opinion

15. Stresses the need to reinforce Eurofisc in order to speed up exchanges of information; considers it necessary to link the actions and coordinate the strategies of national authorities and European bodies, such as Europol, Eurojust and OLAF, dealing with the fight against fraud, organised crime and money laundering; encourages all the stakeholders to further consider new models for sharing of information in real time in order to allow for prompt reactions or mitigating measures to combat existing or emerging new fraud schemes;

Amendment

15. Stresses the need to reinforce Eurofisc in order to speed up exchanges of information; ***points out that there are still problems as regards the accuracy, completeness, and timeliness of information;*** considers it necessary to link the actions and coordinate the strategies of national authorities and European bodies, such as Europol, Eurojust and OLAF, dealing with the fight against fraud, organised crime and money laundering; encourages all the stakeholders to further consider new models for sharing of information in real time in order to allow for prompt reactions or mitigating measures to combat existing or emerging new fraud schemes;

Or. it

Amendment 50

Gilles Pargneaux

Draft opinion

Paragraph 15

Draft opinion

15. Stresses the need to reinforce Eurofisc in order to speed up exchanges of information; considers it necessary to **link** the actions and coordinate the strategies of **national** authorities and European bodies, such as Europol, Eurojust and OLAF, dealing with the fight against fraud, organised crime and money laundering; encourages all the stakeholders to further consider new models for sharing of information in real time in order to allow for prompt reactions or mitigating measures to combat existing or emerging new fraud schemes;

Amendment

15. Stresses the need to reinforce Eurofisc in order to speed up exchanges of information; considers it necessary to **pool** the actions and coordinate the strategies of **the Member States' tax, judicial, and police** authorities and European bodies, such as Europol, Eurojust and OLAF, dealing with the fight against fraud, organised crime and money laundering; encourages all the stakeholders to further consider new models for sharing of information in real time in order to allow for prompt reactions or mitigating measures to combat existing or emerging new fraud schemes;

Or. fr

Amendment 51

Cătălin Sorin Ivan, Dan Nica

Draft opinion Paragraph 15

Draft opinion

15. Stresses the need to reinforce Eurofisc in order to speed up exchanges of information; considers it necessary to link the actions and coordinate the strategies of national authorities and European bodies, such as Europol, Eurojust and OLAF, dealing with the fight against fraud, organised crime and money laundering; encourages all the stakeholders to further consider **new** models for sharing of information in real time in order to allow for prompt reactions or mitigating measures to combat existing or emerging new fraud schemes;

Amendment

15. Stresses the need to reinforce Eurofisc in order to speed up exchanges of information; considers it necessary to link the actions and coordinate the strategies of national authorities and European bodies, such as Europol, Eurojust and OLAF, dealing with the fight against fraud, organised crime and money laundering; encourages all the stakeholders to further consider **simple and comprehensible** models for sharing of information in real time in order to allow for prompt reactions or mitigating measures to combat existing or emerging new fraud schemes;

Or. en

Amendment 52
Marco Valli, Marco Zanni

Draft opinion
Paragraph 15 a (new)

Draft opinion

Amendment

15a. Considers it essential for all Member States to participate in Eurofisc in each of its fields of activity, so as to enable effective measures to be taken to combat VAT fraud;

Or. it

Amendment 53
Patricija Šulin

Draft opinion
Paragraph 16 a (new)

Draft opinion

Amendment

16 a. Asks the Commission to encourage Member States which have not already done so, to implement a two-tier VAT ID No (VAT ID No allocated to traders wishing to take part on intra-Community trade which is different than domestic VAT ID No) and conduct the checks foreseen in Article 22 of Regulation No 904/2010 while providing free advice to traders.

Or. en

Amendment 54
Marco Valli, Marco Zanni

Draft opinion
Paragraph 16 a (new)

Draft opinion

Amendment

16a. *Calls on the Commission to ensure that the Member States' electronic customs clearance systems are capable of, and carry out, automatic checking of VAT identification numbers;*

Or. it

Amendment 55
Patricija Šulin

Draft opinion
Paragraph 16 b (new)

Draft opinion

Amendment

16 b. *Urges the Commission to propose an amendment to the VAT directive with a view to achieving further harmonisation of Member States' VAT reporting requirements for intra-Community supplies of goods and services.*

Or. en

Amendment 56
Patricija Šulin

Draft opinion
Paragraph 16 c (new)

Draft opinion

Amendment

16 c. *Regrets that the proposal of the Commission about joint and several liability in cases of cross-border trade has not been adopted by the Council. This reduces the deterrence against doing business with fraudulent traders. The implementation of the VAT directive concerning the period of submission of recapitulative statements is not uniform among Member States, thus increasing the administrative burden on traders*

operating in more than one Member State. Therefore, urges the Council to approve the Commission's proposal on joint and several liability.

Or. en

Amendment 57
Patricija Šulin, Tomáš Zdechovský

Draft opinion
Paragraph 16 d (new)

Draft opinion

Amendment

16 d. Stresses the need to grant OLAF clear competences and tools to investigate VAT fraud.

Or. en

Amendment 58
Benedek Jávor

Draft opinion
Paragraph 17

Draft opinion

Amendment

17. Believes that OLAF and Europol should have access to VIES and Eurofisc data and that Member States should benefit from intelligence information supplied by these bodies in order to gain efficiency in their fight against organised crime operating at a transnational level;

17. Believes that OLAF and Europol should have access to VIES and Eurofisc data and that Member States should benefit from intelligence information supplied by these bodies in order to gain efficiency in their fight against organised crime operating at a transnational level; ***is of the opinion that OLAF needs to have clear competences and tools to investigate intra-Community VAT fraud;***

Or. en

Amendment 59
Benedek Jávor

Draft opinion
Paragraph 18

Draft opinion

18. Stresses that both the Directive on the fight against fraud to the Union's financial interests by means of criminal law (PIF Directive) and the European Public Prosecutor's Office Regulation (EPPO Regulation) would complement and strengthen the legal framework and would considerably reinforce the fight against fraud; reiterates Parliament's stance on the urgent need to adopt the PIF Directive and the EPPO Regulation, with VAT included in their scope;

Amendment

18. Stresses that both the Directive on the fight against fraud to the Union's financial interests by means of criminal law (PIF Directive) and the European Public Prosecutor's Office Regulation (EPPO Regulation) would complement and strengthen the legal framework and would considerably reinforce the fight against fraud; reiterates Parliament's stance on the urgent need to adopt the PIF Directive and the EPPO Regulation, with VAT included in their scope; ***emphasizes that excluding VAT from the scope of these proposals would represent a major step backwards, since VAT fraud is covered by the current legal framework, namely, the PIF Convention, as it was recently recalled by the ECJ in the Taricco-case (C-105/14 of 8 September 2015, Taricco);***

Or. en

Amendment 60
Gilles Pargneaux

Draft opinion
Paragraph 18

Draft opinion

18. Stresses that both the Directive on the fight against fraud to the Union's financial interests by means of criminal law (PIF Directive) and the European Public Prosecutor's Office Regulation (EPPO Regulation) would complement and strengthen the legal framework and would considerably reinforce the fight against

Amendment

18. Stresses that both the Directive on the fight against fraud to the Union's financial interests by means of criminal law (PIF Directive) and the European Public Prosecutor's Office Regulation (EPPO Regulation) would complement and strengthen the legal framework and would considerably reinforce the fight against

fraud; reiterates Parliament's stance on the urgent need to adopt the PIF Directive and the EPPO Regulation, with VAT included in their scope;

fraud; reiterates Parliament's stance on the urgent need to adopt the PIF Directive and the EPPO Regulation, with *the most harmful types of VAT fraud, for example international gang fraud*, included in their scope;

Or. fr

Amendment 61

Cătălin Sorin Ivan, Dan Nica, Caterina Chinnici

Draft opinion Paragraph 19

Draft opinion

19. Encourages the Commission and the Member States to be more active at international level and to strengthen cooperation with non-EU countries and enforce VAT collection, so as to establish standards of cooperation based chiefly on the principles of transparency, good governance and exchange of information.

Amendment

19. Encourages the Commission and the Member States to be more active at international level and to strengthen cooperation with non-EU countries and enforce *efficient* VAT collection, so as to establish standards *and strategies* of cooperation based chiefly on the principles of transparency, good governance and exchange of information.

Or. en

Amendment 62

Benedek Jávor

Draft opinion Paragraph 19

Draft opinion

19. Encourages the Commission and the Member States to be more active at international level and to strengthen cooperation with non-EU countries and enforce VAT collection, so as to establish standards of cooperation based chiefly on the principles of transparency, good governance and exchange of information.

Amendment

19. Encourages the Commission and the Member States to be more active at international level and to strengthen cooperation with non-EU countries and enforce VAT collection, so as to establish standards of cooperation based chiefly on the principles of transparency, good governance and exchange of information; *encourages Member States to exchange*

*information received from non-EU
countries among themselves in order to
facilitate the enforcement of VAT
collection particularly in e-commerce;*

Or. en