



**2016/0370(CNS)**

13.7.2017

# **AMENDMENTS**

## **9 - 47**

**Draft report**  
**Cătălin Sorin Ivan**  
(PE604.735v01-00)

Value added tax obligations for supplies of services and distance sales of goods

Proposal for a directive  
(COM(2016)0757 – C8-0004/2017 – 2016/0370(CNS))



**Amendment 9**

**Notis Marias**

**Draft legislative resolution**

**Citation 1 a (new)**

*Draft legislative resolution*

*Amendment*

- *having regard to the Protocol (No 2) of the Treaty on the Functioning of the European Union (TFEU) on the application of the principles of subsidiarity and proportionality,*

Or. el

**Amendment 10**

**Notis Marias**

**Draft legislative resolution**

**Citation 2 a (new)**

*Draft legislative resolution*

*Amendment*

- *having regard to the Protocol (No 1) of the Treaty on the Functioning of the European Union (TFEU) on the role of national parliaments in the European Union,*

Or. el

**Amendment 11**

**Tibor Szanyi**

**Draft legislative resolution**

**Citation 4 a (new)**

*Draft legislative resolution*

*Amendment*

- *having regard to the report by the Committee on Economic and Monetary Affairs entitled ‘towards a definitive VAT system and fighting VAT fraud’ (A8-*

**Amendment 12**  
**Notis Marias**

**Proposal for a directive**  
**Citation 1 a (new)**

*Text proposed by the Commission*

*Amendment*

- *having regard to the Protocol (No 1) of the Treaty on the Functioning of the European Union (TFEU) on the role of national parliaments,*

Or. el

**Amendment 13**  
**Notis Marias**

**Proposal for a directive**  
**Citation 1 b (new)**

*Text proposed by the Commission*

*Amendment*

- *having regard to the Protocol (No 2) of the Treaty on the Functioning of the European Union (TFEU) on the application of the principles of subsidiarity and proportionality,*

Or. el

**Amendment 14**  
**Molly Scott Cato**  
on behalf of the Verts/ALE Group

**Proposal for a directive**  
**Recital -1 (new)**

*Text proposed by the Commission*

*Amendment*

*(-1) The VAT gap in the Union was around €170 billion in 2013 and cross-border fraud amounts to a VAT revenue loss of around €50 billion a year in the Union, making VAT an important issue to be addressed at Union level and the adoption of a definitive VAT regime based on the destination principle even more urgent.*

Or. en

**Amendment 15**  
**Molly Scott Cato**  
on behalf of the Verts/ALE Group

**Proposal for a directive**  
**Recital 3 a (new)**

*Text proposed by the Commission*

*Amendment*

*(3a) While the assessment of the Mini-One Stop Shop (MOSS) is largely positive, 99% of the VAT revenue processed via the MOSS is declared by only 13 % of the business registered, demonstrating the need for Member States to promote the MOSS to a wider range of small and medium enterprises, in order overcome barriers to cross-border e-commerce.*

Or. en

**Amendment 16**  
**Molly Scott Cato**  
on behalf of the Verts/ALE Group

**Proposal for a directive**  
**Recital 3 b (new)**

*Text proposed by the Commission*

*Amendment*

*(3b) The current MOSS system means that certain Member States still require*

*businesses to submit both a national VAT return, even in those cases where businesses are below national VAT thresholds, and an EU VAT MOSS return, resulting in unnecessary compliance costs. The Commission should create a harmonised VAT administration system, whereby businesses which are below the national VAT threshold, but exceed the MOSS threshold, are required to submit only one return concerning the VAT MOSS liability. Further to the creation of such a system, the simplification of this system should also be applicable to the claiming back of VAT paid on business purchases relevant to the sale of VAT MOSS related goods.*

Or. en

**Amendment 17**  
**Notis Marias**

**Proposal for a directive**  
**Recital 4**

*Text proposed by the Commission*

(4) Furthermore, the assessment of the special schemes for the taxation of telecommunications, broadcasting or electronically supplied services introduced on 1 January 2015 has shown that the requirement to submit the VAT return within 20 days following the end of the tax period covered by the return is too short, in particular for supplies through a telecommunications network, an interface or a portal, where the services supplied through that network, interface or portal are presumed to be supplied by the operator of the network, interface or portal, who has to collect the information to complete the VAT return from each single service supplier. The assessment has also shown that the requirement to make

*Amendment*

(4) Furthermore, the assessment of the special schemes for the taxation of telecommunications, broadcasting or electronically supplied services introduced on 1 January 2015 has shown that the requirement to submit the VAT return within 20 days following the end of the tax period covered by the return is too short, in particular for supplies through a telecommunications network, an interface or a portal, where the services supplied through that network, interface or portal are presumed to be supplied by the operator of the network, interface or portal, who has to collect the information to complete the VAT return from each single service supplier. The assessment has also shown that the requirement to make

corrections in the VAT return of the tax period concerned is very burdensome for taxable persons, as it may require them to re-submit several VAT returns every quarter. As a consequence, the deadline to submit the VAT return should be extended from 20 to 30 days following the end of the tax period and taxable persons should be allowed to correct previous VAT returns in a subsequent return instead of in the returns of the tax periods to which the corrections relate.

corrections in the VAT return of the tax period concerned is very burdensome for taxable persons, as it may require them to re-submit several VAT returns every quarter. As a consequence, the deadline to submit the VAT return should be extended from 20 to 40 days following the end of the tax period and taxable persons should be allowed to correct previous VAT returns in a subsequent return instead of in the returns of the tax periods to which the corrections relate.

Or. el

### **Amendment 18**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

### **Proposal for a directive**

#### **Recital 7**

*Text proposed by the Commission*

(7) The realisation of the internal market, globalisation, and technological change have resulted in an explosive growth of electronic commerce and, hence, of distance sales of goods, both supplied from one Member State to another and from third territories or third countries to the Community. The relevant provisions of Directives 2006/112/EC and 2009/132/EC should be adapted to this evolution, taking into account the principle of taxation at destination, the need to protect Member States' tax revenue, to create a level playing field for the businesses concerned and to minimise burdens on them. The special scheme for telecommunications, broadcasting or electronically supplied services supplied by taxable persons established within the Community but not in the Member State of consumption should therefore be extended to intra-Community distance sales of goods and a similar special scheme should be introduced for distance sales of goods

*Amendment*

(7) The realisation of the internal market, globalisation, and technological change have resulted in an explosive growth of electronic commerce and, hence, of distance sales of goods, both supplied from one Member State to another and from third territories or third countries to the Community. The relevant provisions of Directives 2006/112/EC and 2009/132/EC should be adapted to this evolution, taking into account the principle of taxation at destination, the need to protect Member States' tax revenue, to create a level playing field for the businesses concerned and to minimise burdens on them. The special scheme for telecommunications, broadcasting or electronically supplied services supplied by taxable persons established within the Community but not in the Member State of consumption should therefore be extended to intra-Community distance sales of goods and a similar special scheme should be introduced for distance sales of goods

imported from third territories or third countries.

imported from third territories or third countries. *Luxembourg and Ireland currently collect the majority of VAT revenue collected under the Union scheme of the MOSS system (70% in 2015). Therefore, Member States should take steps towards more harmonised VAT rates in the future in order to fight tax dumping in the area of indirect taxation.*

Or. en

**Amendment 19**  
**Cora van Nieuwenhuizen**

**Proposal for a directive**  
**Recital 9 a (new)**

*Text proposed by the Commission*

*Amendment*

*(9a) Considering that the removal of the VAT exemption that applies for the import of small consignments from suppliers in third countries would improve the European level playing field, the Commission should remove the exemption on the customs duties for the import of small consignments from suppliers in third countries with a negligible value (below 150 euro), by amending the respective Council Regulation (EC) No 1186/2009<sup>1a</sup>, in particular its Article 23.*

---

*<sup>1a</sup> Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23).*

Or. en

(9a)

**Amendment 20**

PE606.187v02-00

8/23

AM\1131121EN.docx



**Cora van Nieuwenhuizen**

**Proposal for a directive  
Recital 9 b (new)**

*Text proposed by the Commission*

*Amendment*

**(9b) This amending Directive may lead to an increase of administrative costs for small consignments as relevant packages need a distinguishing mark indicating that the VAT import scheme has been used and the postal sector has to sort the packages on whether the VAT import scheme is used. Member States and the Commission shall pay close attention to the impact on the postal and courier sector.**

Or. en

**Amendment 21  
Paloma López Bermejo**

**Proposal for a directive  
Recital 11**

*Text proposed by the Commission*

*Amendment*

(11) In order to protect Member States' tax revenue, a taxable person not established in the Community making use of this special scheme should be obliged to designate an intermediary. ***However, this obligation should not apply if he is duly authorised by the Member State of identification or if he is established in a country with which the Union has concluded an agreement on mutual assistance. Such authorisations should be subject to a strict list of clearly established criteria.***

(11) In order to protect Member States' tax revenue, a taxable person not established in the Community making use of this special scheme should be obliged to designate an intermediary.

Or. en

**Amendment 22**  
**Molly Scott Cato**  
on behalf of the Verts/ALE Group

**Proposal for a directive**  
**Recital 13 a (new)**

*Text proposed by the Commission*

*Amendment*

***(13a) MOSS audit guidelines encourage close cooperation of Member States on audit but greater coordination when auditing cross-border businesses using the VAT system is necessary to ensure higher compliance rates. Member States should create a European MOSS audit team with coordinating and advising functions to the Member States. In addition, the Commission should present a legislative proposal to include current audit guidelines into binding legislation.***

Or. en

**Amendment 23**  
**Paloma López Bermejo**

**Proposal for a directive**  
**Recital 14**

*Text proposed by the Commission*

*Amendment*

***(14) The date of application of the provisions of this Directive shall, where relevant, take account of the time needed to put in place the measures necessary to implement this Directive and for the Member States to adapt their IT system for registration and for declaration and payment of the VAT.***

***deleted***

Or. en

**Amendment 24**

**Werner Langen**

**Proposal for a directive  
Recital 17 a (new)**

*Text proposed by the Commission*

*Amendment*

***17a. The Commission's proposal is only a building block for closing the VAT gap; further measures are needed to effectively combat VAT fraud in the European Union;***

Or. de

**Amendment 25**

**Bernd Lucke**

**Proposal for a directive  
Article 1 – paragraph 1 – point 1 (new)  
Directive 2006/112/EC  
Article 28 – paragraph 1 a (new)**

*Text proposed by the Commission*

*Amendment*

***Where a taxable person acting in his own name but on behalf of another person takes part in a distance sale of goods imported from third countries or territories in consignment of an intrinsic value of less than EUR 150, or the equivalent in national currency, including cases where a telecommunications network, an interface or a portal is used for that purpose, that taxable person shall be deemed to have received and supplied those services themselves.***

Or. en

**Amendment 26**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

**Proposal for a directive**

**Article 1 – paragraph 1 – point 1 a (new)**

Directive 2006/112/EC

Article 34 – paragraph 1

*Present text*

1. Provided the following conditions are met, Article 33 shall not apply to supplies of goods all of which are dispatched or transported to the same Member State, where that Member State is the Member State in which dispatch or transport of the goods ends:

- (a) the goods supplied are not products subject to excise duty;
- (b) the total value, exclusive of VAT, of such supplies effected under the conditions laid down in Article 33 within that Member State does not in any one calendar year exceed **EUR 100 000** or the equivalent in national currency;
- (c) the total value, exclusive of VAT, of the supplies of goods, other than products subject to excise duty, effected under the conditions laid down in Article 33 within that Member State did not in the previous calendar year exceed **EUR 100 000** or the equivalent in national currency.

*Amendment*

**(1a) In Article 34, the first paragraph is replaced by the following:**

" 1. Provided the following conditions are met, Article 33 shall not apply to supplies of goods all of which are dispatched or transported to the same Member State, where that Member State is the Member State in which dispatch or transport of the goods ends:

- (a) the goods supplied are not products subject to excise duty;
- (b) the total value, exclusive of VAT, of such supplies effected under the conditions laid down in Article 33 within that Member State does not in any one calendar year exceed **EUR 35,000** or the equivalent in national currency;
- (c) the total value, exclusive of VAT, of the supplies of goods, other than products subject to excise duty, effected under the conditions laid down in Article 33 within that Member State did not in the previous calendar year exceed **EUR 35,000** or the equivalent in national currency. "

Or. en

*(<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32006L0112&from=en>)*

**Amendment 27**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

**Proposal for a directive**

**Article 1 – paragraph 1 – point 1 b (new)**

Directive 2006/112/EC

Article 34 – paragraph 2

*Text proposed by the Commission*

*Amendment*

**(1b)** *In Article 34, paragraph 2 is deleted.*

Or. en

## **Amendment 28**

**Bernd Lucke**

### **Proposal for a directive**

#### **Article 1 – paragraph 1 – point 2**

Directive 2006/112/EC

Article 58 – paragraph 2 – point a

*Text proposed by the Commission*

*Amendment*

(a) the supplier is established or, in the absence of an establishment, has his permanent address or usually resides in only one Member State;

(a) the supplier is established or, in the absence of an establishment, has his permanent address or usually resides in only one Member State; **and**

Or. en

## **Amendment 29**

**Bernd Lucke**

### **Proposal for a directive**

#### **Article 1 – paragraph 1 – point 2**

Directive 2006/112/EC

Article 58 – paragraph 2 – point b

*Text proposed by the Commission*

*Amendment*

(b) services are provided to customers located in any Member State other than the Member State referred to in point (a);

(b) services are provided to customers located in any Member State other than the Member State referred to in point (a); **and**

Or. en

## **Amendment 30**

**Molly Scott Cato**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 2**

Directive 2006/112/EC

Article 58 – paragraph 2 – point c

*Text proposed by the Commission*

(c) the total value, exclusive of VAT, of such supplies does not in the current calendar year exceed EUR **10 000**, or the equivalent in national currency, and did not do so in the course of the preceding calendar year.

*Amendment*

(c) the total value, exclusive of VAT, of such supplies does not in the current calendar year exceed EUR **100 000**, or the equivalent in national currency, and did not do so in the course of the preceding calendar year.

Or. en

**Amendment 31**

**Bernd Lucke**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 2**

Directive 2006/112/EC

Article 58 – paragraph 2 – point c

*Text proposed by the Commission*

(c) the total value, exclusive of VAT, of such supplies does not in the current calendar year exceed EUR **10 000**, or the equivalent in national currency, and did not do so in the course of the preceding calendar year.

*Amendment*

(c) the total value, exclusive of VAT, of such supplies does not in the current calendar year exceed EUR **35 000**, or the equivalent in national currency, and did not do so in the course of the preceding calendar year.

Or. en

**Amendment 32**

**Cora van Nieuwenhuizen**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 2**

Directive 2006/112/EC

Article 58 – paragraph 2 – point c

*Text proposed by the Commission*

(c) the total value, exclusive of VAT, of such supplies does not in the current calendar year exceed EUR **10 000**, or the equivalent in national currency, and did not do so in the course of the preceding calendar year.

*Amendment*

(c) the total value, exclusive of VAT, of such supplies does not in the current calendar year exceed EUR **35 000**, or the equivalent in national currency, and did not do so in the course of the preceding calendar year.

Or. en

**Amendment 33**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

**Proposal for a directive**

**Article 1 – paragraph 1 – point 7 a (new)**

Directive 2006/112/EC

Article 404 a (new)

*Text proposed by the Commission*

*Amendment*

**(7a) The following Article is inserted:**

**"Article 404a**

***By 31 December 2019, the Commission shall present a report to the European Parliament and the Council on the possibility to create EU MOSS audit teams in order to increase audit coordination for cross-border VAT payments among the Member States. This report shall also include recommendations as to whether a legislative proposal is necessary to implement audit guidelines into binding legislation."***

Or. en

**Amendment 34**

**Molly Scott Cato**

**Proposal for a directive**

**Article 2 – paragraph 1 – point 6**

Directive 2006/112/EC

Title V – Chapter 3 a – Article 59 c – paragraph 1 – point c

*Text proposed by the Commission*

(c) the total value, exclusive of VAT, of the supplies covered by these provisions does not in the current calendar year exceed EUR **10 000**, or the equivalent in national currency, nor did it do so in the course of the preceding calendar year.

*Amendment*

(c) the total value, exclusive of VAT, of the supplies covered by these provisions does not in the current calendar year exceed EUR **100 000**, or the equivalent in national currency, nor did it do so in the course of the preceding calendar year.

Or. en

**Amendment 35**

**Bernd Lucke**

**Proposal for a directive**

**Article 2 – paragraph 1 – point 6**

Directive 2006/112/EC

Title V – Chapter 3 a – Article 59 c – paragraph 1 – point c

*Text proposed by the Commission*

(c) the total value, exclusive of VAT, of the supplies covered by these provisions does not in the current calendar year exceed EUR **10 000**, or the equivalent in national currency, nor did it do so in the course of the preceding calendar year.

*Amendment*

(c) the total value, exclusive of VAT, of the supplies covered by these provisions does not in the current calendar year exceed EUR **35 000**, or the equivalent in national currency, nor did it do so in the course of the preceding calendar year.

Or. en

**Amendment 36**

**Werner Langen**

**Proposal for a directive**

**Article 2 – paragraph 1 – point 7**

Directive 2006/112/EC

Article 143 – paragraph 1 – point c a

*Text proposed by the Commission*

(ca) the importation of goods where the

PE606.187v02-00

*Amendment*

(ca) the importation of goods where the

16/23

AM\1131121EN.docx



VAT is declared under the special scheme in Chapter 6, Section 4, of Title XII and where, at the latest upon lodging of the import declaration, the VAT identification number of the supplier or of the intermediary acting on his behalf allocated under Article 369q has been provided to the competent customs office in the Member State of importation;’

VAT is declared under the special scheme in Chapter 6, Section 4, of Title XII and where, at the latest upon lodging of the import declaration, the VAT identification number of the supplier or of the intermediary acting on his behalf allocated under Article 369q has been provided to the competent customs office in the Member State of importation; ***the Commission shall specify in an act the precise nature of the import declaration;***

Or. de

**Amendment 37**  
**Cora van Nieuwenhuizen**

**Proposal for a directive**  
**Article 2 – paragraph 1 – point 21**  
Directive 2006/112/EC  
Article 369 b – paragraph 1

*Text proposed by the Commission*

Member States shall permit any taxable person carrying out intra-Community distance sales of goods and any taxable person not established in the Member State of consumption supplying services to a non-taxable person *who* is established or has his permanent address or usually resides ***in that Member State, to use this special scheme.*** This special scheme applies to all those goods or services supplied in the Community.

*Amendment*

Member States shall permit any taxable person carrying out intra-Community distance sales of goods and any taxable person not established in the Member State of consumption supplying ***any*** services to a non-taxable person ***to use this special scheme, regardless of where such non-taxable person*** is established or has his permanent address or usually resides. This special scheme applies to all those goods or services supplied in the Community.

Or. en

**Amendment 38**  
**Werner Langen**

**Proposal for a directive**  
**Article 2 – paragraph 1 – point 29 (new)**  
Directive 2006/112/EC

*Text proposed by the Commission*

*Amendment*

**5a. The value of the goods, which may not exceed EUR 150 in accordance with Article 369l (1), shall be determined by the currency conversion pursuant to Article 53 of the EU Customs Code, provided that the goods are being traded in foreign currencies.**

Or. de

**Amendment 39**

**Paloma López Bermejo**

**Proposal for a directive**

**Article 2 – paragraph 1 – point 29**

Directive 2006/112/EC

Title XII – Chapter 6 – Section 4 – Article 369 m – paragraph 1 – point c

*Text proposed by the Commission*

*Amendment*

**(c) any taxable person not established in the Community carrying out distance sales of goods imported from third territories or third countries and duly authorised by the Member State of identification where the following criteria are complied with:**

**deleted**

**(i) the absence of any serious infringement or repeated infringements of customs legislation and taxation rules, including no record of serious criminal offences relating to the economic activity of the taxable person;**

**(ii) the demonstration by the taxable person of a high level of control of his or her operations and of the flow of goods, by means of a system managing commercial and, where appropriate, transport records, which allow appropriate customs and tax controls;**

**(iii) financial solvency, which shall be**

*deemed to be proven where the taxable person has good financial standing, which enables him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned.*

Or. en

**Amendment 40**  
**Paloma López Bermejo**

**Proposal for a directive**

**Article 2 – paragraph 1 – point 29**

Directive 2006/112/EC

Title XII – Chapter 6 – Section 4 – Article 369 m – paragraph 1 – point d

*Text proposed by the Commission*

*Amendment*

*(d) any taxable person established in a third country with which the Union has concluded an agreement on mutual assistance similar in scope to Council Directive 2008/55/EC\* and Regulation (EU) No 904/2010 and who is carrying out distance sales of goods from that third country.* *deleted*

Or. en

**Amendment 41**  
**Paloma López Bermejo**

**Proposal for a directive**

**Article 2 – paragraph 1 – point 29**

Directive 2006/112/EC

Title XII – Chapter 6 – Section 4 – Article 369 m – paragraph 2

*Text proposed by the Commission*

*Amendment*

*2. The Commission shall adopt an implementing act establishing the list of third countries referred to in point (d) of paragraph 1 of this Article. That* *deleted*

*implementing act shall be adopted in accordance with the examination procedure referred to in Article 5 of Regulation (EU) No 182/2011 and for this purpose the committee shall be the committee established by Article 58 of Regulation (EU) No 904/2010.*

Or. en

**Amendment 42**  
**Werner Langen**

**Proposal for a directive**

**Article 2 – paragraph 1 – point 29**

Directive 2006/112/EC

Title XII – Chapter 6 – Section 4 – Article 369 n – paragraph 1

*Text proposed by the Commission*

For distances sales of goods imported from third territories or third countries on which VAT is declared under this special scheme, the chargeable event shall occur and VAT shall become chargeable at the time of supply. The goods shall be regarded as having been supplied at the time when the payment *has been accepted*.

*Amendment*

For distances sales of goods imported from third territories or third countries on which VAT is declared under this special scheme, the chargeable event shall occur and VAT shall become chargeable at the time of supply. The goods shall be regarded as having been supplied at the time when the payment *was made*.

Or. de

**Amendment 43**  
**Bernd Lucke**

**Proposal for a directive**

**Article 2 – paragraph 1 – point 30**

Directive 2006/112/EC

Title XII – Chapter 7 – Article 369 y – paragraph 1

*Text proposed by the Commission*

Where the *person for whom the imported goods in consignments of an intrinsic value not exceeding EUR 150 are destined*

*Amendment*

Where the *special scheme referred to in Section 4 of Chapter 6 is not used* for the importation of goods *in consignments of*

*does not opt for the application of the standard arrangements for importation of goods, including for the application of a reduced VAT rate in accordance with Article 94(2), the Member State of importation shall permit the person presenting the goods to customs within the territory of the Community to make use of special arrangements for declaration and payment of import VAT in respect of goods for which the dispatch or transport ends in that Member State.*

*an intrinsic value not exceeding EUR 150, the Member State of importation shall permit the person presenting the goods to customs on behalf of the person for whom the goods are destined within the territory of the Community to make use of special arrangements for declaration and payment of import VAT in respect of goods for which the dispatch or transport ends in that Member State.*

Or. en

**Amendment 44**  
**Werner Langen**

**Proposal for a directive**  
**Article 2 – paragraph 1 – point 30**  
Directive 2006/112/EC  
Title XII – Chapter 7 – Article 369 y – paragraph 1

*Text proposed by the Commission*

Where the person for whom the imported goods in consignments of an intrinsic value not exceeding EUR 150 are destined does not opt for the application of the standard arrangements for importation of goods, including for the application of a reduced VAT rate in accordance with Article 94(2), the Member State of importation shall permit the person **presenting** the goods to customs within the territory of the Community to make use of special arrangements for declaration and payment of import VAT in respect of goods for which the dispatch or transport ends in that Member State.

*Amendment*

Where the person for whom the imported goods in consignments of an intrinsic value not exceeding EUR 150 are destined **or the enterprise which is importing the goods** does not opt for the application of the standard arrangements for importation of goods, including for the application of a reduced VAT rate in accordance with Article 94(2), the Member State of importation shall permit the person **declaring** the goods to customs within the territory of the Community to make use of special arrangements for declaration and payment of import VAT in respect of goods for which the dispatch or transport ends in that Member State.

Or. de

**Amendment 45**  
**Werner Langen**

**Proposal for a directive**

**Article 2 – paragraph 1 – point 30**

Directive 2006/112/EC

Title XII – Chapter 7 – Article 369 z – paragraph 1 – point b

*Text proposed by the Commission*

(b) the person **presenting** the goods to customs within the territory of the Community shall be responsible for collecting the VAT from the person for whom the goods are destined.

*Amendment*

(b) the person **declaring** the goods to customs within the territory of the Community shall be responsible for collecting the VAT from the person for whom the goods are destined.

Or. de

**Amendment 46**

**Werner Langen**

**Proposal for a directive**

**Article 2 – paragraph 1 – point 30**

Directive 2006/112/EC

Title XII – Chapter 7 – Article 369 z – paragraph 2

*Text proposed by the Commission*

Member States shall provide that the person **presenting** the goods to customs within the territory of the Community takes appropriate measures to ensure that the correct tax is paid by the person for whom the goods are destined.

*Amendment*

Member States shall provide that the person **declaring** the goods to customs within the territory of the Community takes appropriate measures to ensure that the correct tax is paid by the person for whom the goods are destined.

Or. de

**Amendment 47**

**Jonás Fernández, Ramón Jáuregui Atondo**

**Proposal for a directive**

**Article 4 – paragraph 1 – subparagraph 4**

*Text proposed by the Commission*

They shall apply the provisions necessary to comply with Articles 2 and 3 of this Directive **with** from 1 January 2021.

*Amendment*

They shall apply the provisions necessary to comply with Articles 2 and 3 of this Directive from 1 January **2019**.

