



**2017/0248(CNS)**

24.5.2018

# **AMENDMENTS**

## **25 - 91**

**Draft report**

**Roberts Zīle**

(PE619.275v01-00)

Amended proposal for a Council regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in the field of value-added tax

Proposal for a regulation

(COM(2017)0706 – C8-0441/2017 – 2017/0248(CNS))



**Amendment 25**  
**Molly Scott Cato**  
on behalf of the Verts/ALE Group

**Proposal for a regulation**  
**Recital 1 a (new)**

*Text proposed by the Commission*

*Amendment*

***(1a) VAT fraud is often linked with organised crime and a very small number of these organised networks can be responsible for billions of euro in cross-border VAT fraud, not only affecting revenue collection in Member States but also having a negative impact on the Union's own resources. Member States have therefore a shared responsibility for the protection of all Member States' VAT revenues.***

Or. en

**Amendment 26**  
**Thierry Cornillet**

**Proposal for a regulation**  
**Recital 2**

*Text proposed by the Commission*

*Amendment*

***(2) Carrying out an administrative enquiry is often necessary to combat VAT fraud in particular when the taxable person is not established in the Member States where the tax is due. To ensure the proper enforcement of VAT and to avoid duplication of work and administrative burden of tax authorities and business, where at least two Member States consider that an administrative enquiry into the amounts declared by a taxable person non-established on their territory but taxable therein, is necessary, the Member State where the taxable person is established should undertake the enquiry***

***(2) An administrative enquiry is often necessary to combat VAT fraud, in particular when the taxable person is not established in the Member State where the tax is due. To ensure the proper enforcement of VAT, to avoid duplication of work and to reduce the administrative burden on tax authorities and businesses, an administrative enquiry needs to be carried out into the amounts declared by a taxable person who is not established on their territory but is taxable therein. The Member State where the taxable person is established must undertake the enquiry and the requiring Member State(s) must assist***

and the requiring Member *States should* assist the Member State of establishment by taking part *actively* in the enquiry.

the Member State of establishment by *actively* taking part in the enquiry.

Or. fr

**Amendment 27**  
**Olle Ludvigsson**

**Proposal for a regulation**  
**Recital 6**

*Text proposed by the Commission*

(6) As a first step towards a definitive VAT system as proposed in in Communication from the Commission on an action plan on VAT - Towards a single EU VAT area - Time to decide<sup>31</sup>, the *reverse charge procedure* is to apply to intra-Union supplies of goods where the person acquiring the goods is a certified taxable person. It is therefore essential for taxable persons supplying goods within the Union to know whether or not their customers have been granted certified taxable person status. Given the practical similarity with the current exemption for intra-Community supplies of goods, and to avoid unnecessary costs or burden, information on the certified taxable person status should be provided by the VAT Information Exchange System (VIES).

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<sup>31</sup> COM(2016)148 final of 7 April 2016.

*Amendment*

(6) As a first step towards a definitive VAT system as proposed in in Communication from the Commission on an action plan on VAT - Towards a single EU VAT area - Time to decide<sup>31</sup>, the *taxation at destination principle* is to apply to intra-Union supplies of goods where the person acquiring the goods is a certified taxable person. It is therefore essential for taxable persons supplying goods within the Union to know whether or not their customers have been granted certified taxable person status. Given the practical similarity with the current exemption for intra-Community supplies of goods, and to avoid unnecessary costs or burden, information on the certified taxable person status should be provided by the VAT Information Exchange System (VIES).

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<sup>31</sup> COM(2016)148 final of 7 April 2016.

Or. en

**Amendment 28**  
**Ramón Jáuregui Atondo**

**Proposal for a regulation**  
**Recital 8**

*Text proposed by the Commission*

(8) The VAT exemption for the imports of goods provided for in Article 143(2) of Directive 2006/112/EC ('customs procedure 42') is often abused and goods are diverted to the black market without VAT having been paid. It is therefore essential that customs officials when checking whether the requirements for granting the exemption are met, have access to the registry of VAT identification numbers. Furthermore, the information collated by the customs authorities, as part of this procedure, should also be made available to the competent authorities of the Member State where the subsequent intra-Community acquisition must take place.

*Amendment*

(8) The VAT exemption for the imports of goods provided for in Article 143(2) of Directive 2006/112/EC ('customs procedure 42') is often abused and goods are diverted to the black market without VAT having been paid. It is therefore essential that customs officials when checking whether the requirements for granting the exemption are met, have access to the registry of VAT identification numbers **and to the register of certified taxable persons**. Furthermore, the information collated by the customs authorities, as part of this procedure, should also be made available to the competent authorities of the Member State where the subsequent intra-Community acquisition must take place.

Or. es

**Amendment 29**  
**Olle Ludvigsson**

**Proposal for a regulation**  
**Recital 11**

*Text proposed by the Commission*

(11) For the purpose of ensuring the effective and efficient monitoring of VAT on cross-border transactions, Regulation (EU) No 904/2010 provides for the presence of officials in administrative offices and during administrative enquiries in other Member States. In order to strengthen the capacity of tax authorities to check cross-border supplies, there should be joint audits enabling officials from two or more Member States to form a single audit team and actively take part in a joint administrative enquiry.

*Amendment*

(11) For the purpose of ensuring the effective and efficient monitoring of VAT on cross-border transactions, Regulation (EU) No 904/2010 provides for the presence of officials in administrative offices and during administrative enquiries in other Member States. In order to strengthen the capacity of tax authorities to check cross-border supplies, there should be joint audits enabling officials from two or more Member States to form a single audit team and actively take part in a joint administrative enquiry, **in a cooperative and productive spirit in order to detect and counter cross-border VAT fraud**

*which is currently eroding the tax bases of Member States.*

Or. en

**Amendment 30**  
**Gabriel Mato**

**Proposal for a regulation**  
**Recital 11**

*Text proposed by the Commission*

(11) For the purpose of ensuring the effective and efficient monitoring of VAT on cross-border transactions, Regulation (EU) No 904/2010 provides for the presence of officials in administrative offices and during administrative enquiries in other Member States. In order to strengthen the capacity of tax authorities to check cross-border supplies, there should be joint audits enabling officials from two or more Member States to form a single audit team and actively take part in a joint administrative enquiry.

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(11) For the purpose of ensuring the effective and efficient monitoring of VAT on cross-border transactions, Regulation (EU) No 904/2010 provides for the presence of officials in administrative offices and during administrative enquiries in other Member States. In order to strengthen the capacity of tax authorities to check cross-border supplies, there should be joint audits enabling officials from two or more Member States to form a single audit team and actively take part in a joint administrative enquiry, *on terms to be agreed by the Member States.*

Or. en

**Amendment 31**  
**Miguel Viegas**

**Proposal for a regulation**  
**Recital 11**

*Text proposed by the Commission*

(11) For the purpose of ensuring the effective and efficient monitoring of VAT on cross-border transactions, Regulation (EU) No 904/2010 provides for the presence of officials in administrative offices and during administrative enquiries in other Member States. In order to

*Amendment*

(11) For the purpose of ensuring the effective and efficient monitoring of VAT on cross-border transactions, Regulation (EU) No 904/2010 provides for the presence of officials in administrative offices and during administrative enquiries in other Member States. In order to

strengthen the capacity of tax authorities to check cross-border supplies, there should be joint audits enabling officials from two or more Member States to form a single audit team and actively take part in a joint administrative enquiry.

strengthen the capacity of tax authorities *by providing them with greater technical and human resources* to check cross-border supplies, there should be joint audits enabling officials from two or more Member States to form a single audit team and actively take part in a joint administrative enquiry.

Or. pt

## **Amendment 32**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

### **Proposal for a regulation**

#### **Recital 13**

##### *Text proposed by the Commission*

(13) In order to combat the most serious cross-border fraud schemes, it is necessary to clarify and strengthen the governance, tasks and functioning of Eurofisc. Eurofisc liaison officials should be able to access, exchange, process and analyse all necessary information swiftly and coordinate any follow-up actions. It is also necessary to strengthen the cooperation with other authorities involved in the fight against VAT fraud at Union level, in particular through the exchange of targeted information with Europol and the European Anti-Fraud Office. Therefore, Eurofisc liaison officials should *be able to* share, spontaneously or on foot of a request, information and intelligence with Europol *and* the European Anti-Fraud Office. This would enable Eurofisc liaison officials to receive data and intelligence held by Europol and the European Anti-Fraud Office in order to identify the real perpetrators of the VAT fraud activities.

##### *Amendment*

(13) In order to combat the most serious cross-border fraud schemes, it is necessary to clarify and strengthen the governance, tasks and functioning of Eurofisc. Eurofisc liaison officials should be able to access, exchange, process and analyse all necessary information swiftly and coordinate any follow-up actions. It is also necessary to strengthen the cooperation with other authorities involved in the fight against VAT fraud at Union level, in particular through the exchange of targeted information with Europol and the European Anti-Fraud Office. Therefore, Eurofisc liaison officials should share, spontaneously or on foot of a request, information and intelligence with Europol, the European Anti-Fraud Office, *and, for participating Member States, the European Public Prosecutor's Office, especially for suspicion of VAT fraud above a certain amount.* This would enable Eurofisc liaison officials to receive data and intelligence held by Europol and the European Anti-Fraud Office in order to identify the real perpetrators of the VAT

fraud activities.

Or. en

### **Amendment 33**

**Miguel Viegas**

#### **Proposal for a regulation**

##### **Recital 13**

###### *Text proposed by the Commission*

(13) In order to combat the most serious cross-border fraud schemes, it is necessary to clarify and strengthen the governance, tasks and functioning of Eurofisc. Eurofisc liaison officials should be able to access, exchange, process and analyse all necessary information swiftly and coordinate any follow-up actions. It is also necessary to strengthen the cooperation with other authorities involved in the fight against VAT fraud at Union level, in particular through the exchange of targeted information *with Europol* and the European Anti-Fraud Office. Therefore, Eurofisc liaison officials should be able to share, spontaneously or on foot of a request, information and intelligence *with Europol* and the European Anti-Fraud Office. This would enable Eurofisc liaison officials to receive data and intelligence held *by Europol* and the European Anti-Fraud Office in order to identify the real perpetrators of the VAT fraud activities.

###### *Amendment*

(13) In order to combat the most serious cross-border fraud schemes, it is necessary to clarify and strengthen the governance, tasks and functioning of Eurofisc. Eurofisc liaison officials should be able to access, exchange, process and analyse all necessary information swiftly and coordinate any follow-up actions. It is also necessary to strengthen the cooperation with other authorities involved in the fight against VAT fraud at Union level, in particular through the exchange of targeted information and the European Anti-Fraud Office. Therefore, Eurofisc liaison officials should be able to share, spontaneously or on foot of a request, information and intelligence and the European Anti-Fraud Office. This would enable Eurofisc liaison officials to receive data and intelligence and the European Anti-Fraud Office in order to identify the real perpetrators of the VAT fraud activities.

Or. pt

### **Amendment 34**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

#### **Proposal for a regulation**

##### **Recital 15**



*Text proposed by the Commission*

(15) Organising the forwarding of requests for VAT refunds — pursuant to Article 5 of Council Directive 2008/9/EC<sup>35</sup> offers an opportunity to reduce the administrative burden for the competent authorities to recover unpaid **VAT debts** in the Member State of establishment.

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<sup>35</sup> Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State (OJ L 44, 20.2.2008, p. 23).

*Amendment*

(15) Organising the forwarding of requests for VAT refunds — pursuant to Article 5 of Council Directive 2008/9/EC<sup>35</sup> offers an opportunity to reduce the administrative burden for the competent authorities to recover unpaid **tax liabilities** in the Member State of establishment.

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<sup>35</sup> Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State (OJ L 44, 20.2.2008, p. 23).

Or. en

**Amendment 35**  
**Miguel Viegas**

**Proposal for a regulation**  
**Recital 16**

*Text proposed by the Commission*

***(16) To protect the financial interests of the Union against serious cross-border VAT fraud, the Member States participating in the European Public Prosecutor's Office should communicate to that office, including via Eurofisc liaisons officials, information on the most serious VAT offences as referred to in Article 2(2) of Directive (EU) 2017/1371 of the European Parliament and of the Council<sup>36</sup>.***

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***<sup>36</sup>Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by***

*Amendment*

***deleted***

*means of criminal law (OJ L 198, 28.7.2017, p. 29).*

Or. pt

**Amendment 36**  
**Olle Ludvigsson**

**Proposal for a regulation**  
**Recital 16**

*Text proposed by the Commission*

(16) To protect the financial interests of the Union against serious cross-border VAT fraud, the Member States participating in the European Public Prosecutor's Office should communicate to that office, including via Eurofisc liaisons officials, information on the most serious VAT offences as referred to in Article 2(2) of Directive (EU) 2017/1371 of the European Parliament and of the Council<sup>36</sup>.

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<sup>36</sup> Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).

*Amendment*

(16) To protect the financial interests of the Union against serious cross-border VAT fraud, the Member States participating in the European Public Prosecutor's Office should communicate to that office *in a timely manner*, including via Eurofisc liaisons officials, information on the most serious VAT offences as referred to in Article 2(2) of Directive (EU) 2017/1371 of the European Parliament and of the Council<sup>36</sup>.

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<sup>36</sup> Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).

Or. en

**Amendment 37**  
**Molly Scott Cato**  
on behalf of the Verts/ALE Group

**Proposal for a regulation**  
**Recital 18**

*Text proposed by the Commission*

(18) The Commission *may* have access to the information communicated or

*Amendment*

(18) The Commission *should* have access to the information communicated or

collected pursuant to Regulation (EU) No 904/2010 **only** in so far as it is necessary for care, maintenance and development of the electronic systems hosted by the Commission and used by the Member States for the purpose of this Regulation.

collected pursuant to Regulation (EU) No 904/2010 in so far as it is necessary for care, maintenance and development of the electronic systems hosted by the Commission and used by the Member States for the purpose of this Regulation. ***In addition, the Commission should be able to conduct visits in Member States to evaluate how the administrative cooperation arrangements work.***

Or. en

**Amendment 38**  
**Olle Ludvigsson**

**Proposal for a regulation**  
**Recital 18**

*Text proposed by the Commission*

(18) The Commission **may** have access to the information communicated or collected pursuant to Regulation (EU) No 904/2010 **only** in so far as it is necessary for care, maintenance and development of the electronic systems hosted by the Commission and used by the Member States for the purpose of this Regulation.

*Amendment*

(18) The Commission **should** have access to the information communicated or collected pursuant to Regulation (EU) No 904/2010 in so far as it is necessary for care, maintenance and development of the electronic systems hosted by the Commission and used by the Member States for the purpose of this Regulation, ***and to ensure the proper implementation of this Regulation.***

Or. en

**Amendment 39**  
**Olle Ludvigsson**

**Proposal for a regulation**  
**Recital 19**

*Text proposed by the Commission*

(19) For the purposes of this Regulation, it is appropriate to consider limitations on certain rights and obligations laid down by

*Amendment*

(19) For the purposes of this Regulation, it is appropriate to consider limitations on certain rights and obligations laid down by

Regulation (EU) 2016/679 of the European Parliament and of the Council<sup>37</sup> in order to safeguard the interests referred to in Article 23(1)(e) of that Regulation. Such limitations are necessary and proportionate in view of the *potential loss* of revenue for Member States and the crucial importance of making information available in order to combating fraud effectively.

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<sup>37</sup> Regulation (EU) 2016/679 of the European Parliament and of the Council on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (OJ L 119, 4.5.2016, p. 1).

Regulation (EU) 2016/679 of the European Parliament and of the Council<sup>37</sup> in order to safeguard the interests referred to in Article 23(1)(e) of that Regulation. Such limitations are necessary and proportionate in view of the *huge losses* of revenue for Member States and the crucial importance of making information available in order to combating *VAT* fraud *jointly and much more* effectively.

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<sup>37</sup> Regulation (EU) 2016/679 of the European Parliament and of the Council on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (OJ L 119, 4.5.2016, p. 1).

Or. en

**Amendment 40**  
**Molly Scott Cato**  
on behalf of the Verts/ALE Group

**Proposal for a regulation**  
**Recital 20 a (new)**

*Text proposed by the Commission*

*Amendment*

*(20a) Given the low number of Member States publishing estimates of VAT losses due to intra-community fraud, having comparable data on intra-Community VAT fraud would contribute to a better targeted cooperation between Member States. Therefore, a common statistical approach should be developed by the Commission together with the Member States to quantify and analyse VAT fraud.*

Or. en

**Amendment 41**  
**Anne Sander**

## **Proposal for a regulation**

### **Article 1 – paragraph 1 – point 1 – point b**

Regulation (EU) No 904/2010

Article 7 – paragraph 4

*Text proposed by the Commission*

4. *The request referred to in paragraph 1 may contain a reasoned request for a specific administrative enquiry. The requested authority shall undertake the administrative enquiry in coordination with the requesting authority. The tools and procedures referred to in Articles 28 to 30 of this Regulation may be used. If the requested authority takes the view that no administrative enquiry is necessary, it shall immediately inform the requesting authority of the reasons thereof.*

*Notwithstanding the first subparagraph, an enquiry into the amounts declared by a taxable person established in the Member State of the requested authority and which are taxable in the Member State of the requesting authority, may be refused solely on any of the following grounds:*

*(a) on the grounds provided for in Article 54(1), assessed by the requested authority in conformity with a statement of best practices concerning the interaction of this paragraph and Article 54(1), to be adopted in accordance with the procedure provided for in Article 58(2);*

*(b) on the grounds provided for in paragraphs 2, 3 and 4 of Article 54;*

*(c) on the grounds that the requested authority had already supplied the requesting authority with information on*

*Amendment*

4. Where the competent *authority* of a Member State *considers* that an administrative enquiry is required, *it shall submit a reasoned request. The* requested authority shall not refuse to undertake that enquiry. *If the information is already available, the requested authority shall supply it to the requesting authorities without delay. If the requesting Member State is not satisfied with the information received, it shall inform the requested Member State that it is to press ahead with the administrative inquiry.*

*That* administrative enquiry shall be carried out *in accordance with the rules in force in the requested Member State by* officials of the requesting and requested authorities. The officials of the requesting *authority* shall exercise the same powers of inspection as those conferred on officials of the requested authority. The officials of the requesting *authority* shall, *in particular*, have access to the same premises and documents as the officials of the requested authority for the sole purpose of carrying out the administrative enquiry.

*the same taxable person as a result of an administrative enquiry held less than two years previously.*

*Where the requested authority refuses an administrative enquiry referred to in the second subparagraph on the grounds set out in points (a) or (b), it shall nevertheless provide to the requesting authority the dates and values of any relevant supplies made by the taxable person in the Member State of the requesting authority over the previous two years.*

Where the competent *authorities* of *at least two* Member States consider that an administrative enquiry is required, *the* requested authority shall not refuse to undertake that enquiry. *Member States shall ensure that arrangements are put in place between those requesting authorities and the requested authority whereby officials authorised by the requesting authorities shall take part in the administrative enquiry carried out in the territory of the requested authority with a view to collecting the information referred to in the second subparagraph. Such* administrative enquiry shall be carried out *jointly by the* officials of the requesting and requested authorities. The officials of the requesting *authorities* shall exercise the same powers of inspection as those conferred on officials of the requested authority. The officials of the requesting *authorities* shall have access to the same premises and documents as the officials of the requested authority for the sole purpose of carrying out the administrative enquiry.

Or. fr

#### *Justification*

*The EU must establish effective inspection mechanisms. It is therefore important to allow a single Member State to ask for an administrative enquiry to be carried out, and to participate in that enquiry. Officials in the requesting State are often more familiar with the file, and it is therefore crucial that they are able to play an active part in the inspection, while upholding*

*the rules in force under the law of the country concerned.*

**Amendment 42**  
**Thierry Cornillet**

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 1 – point b**

Regulation (EU) No 904/2010

Article 7 – paragraph 4 – subparagraph 1

*Text proposed by the Commission*

*The request referred to in paragraph 1 may contain a reasoned request for a specific administrative enquiry. The requested authority shall undertake the administrative enquiry in coordination with the requesting authority. The tools and procedures referred to in Articles 28 to 30 of this Regulation may be used. If the requested authority takes the view that no administrative enquiry is necessary, it shall immediately inform the requesting authority of the reasons thereof.*

*Amendment*

*Where the competent authority of a Member State considers that an administrative enquiry is required, it shall submit a reasoned request. The requested authority shall not refuse to undertake that enquiry and, if the information is already available, the requested authority shall supply it to the requesting authorities without delay. If the requesting Member State is not satisfied with the information received, it shall inform the requested Member State that it is to press ahead with the administrative inquiry. That administrative enquiry shall be carried out in accordance with the rules in force in the requested Member State by officials of the requesting and requested authorities. The officials of the requesting authority shall exercise the same powers of inspection as those conferred on officials of the requested authority. The officials of the requesting authority shall, in particular, have access to the same premises and documents as the officials of the requested authority for the sole purpose of carrying out the administrative enquiry.*

Or. fr

*Justification*

*With the rollout of the mini-one-stop-shop, a significant proportion of States' VAT will be collected in other Member States. It is therefore vital for the EU to have effective inspection*

*systems. It is therefore proposed that a single Member State should be allowed to ask for an administrative enquiry to be carried out, and to participate in that enquiry. Officials in the requesting State are more familiar with the file, and it is therefore crucial that they are able to play an active part in the inspection, while upholding the rules in force under law of the country concerned.*

**Amendment 43**  
**Gabriel Mato**

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 1 – point b**

Regulation (EU) No 904/2010

Article 7 – paragraph 4 – subparagraph 1

*Text proposed by the Commission*

The request referred to in paragraph 1 may contain a reasoned request for a specific administrative enquiry. The requested authority shall undertake the administrative enquiry in coordination with the requesting authority. The tools and procedures referred to in Articles 28 to 30 of this Regulation may be used. If the requested authority takes the view that *no administrative enquiry is necessary*, it shall immediately inform the requesting authority of the reasons thereof.

*Amendment*

The request referred to in paragraph 1 may contain a reasoned request for a specific administrative enquiry. The requested authority shall undertake the administrative enquiry in coordination with the requesting authority. The tools and procedures referred to in Articles 28 to 30 of this Regulation may be used. If the requested authority takes the view that *the request is not reasoned*, it shall immediately inform the requesting authority of the reasons thereof.

Or. en

**Amendment 44**  
**Thierry Cornillet**

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 1 – point b**

Regulation (EU) No 904/2010

Article 7 – paragraph 4 – subparagraph 2

*Text proposed by the Commission*

*Notwithstanding the first subparagraph, an enquiry into the amounts declared by a taxable person established in the Member State of the requested authority and which*

*Amendment*

*deleted*



*are taxable in the Member State of the requesting authority, may be refused solely on any of the following grounds:*

*(a) on the grounds provided for in Article 54(1), assessed by the requested authority in conformity with a statement of best practices concerning the interaction of this paragraph and Article 54(1), to be adopted in accordance with the procedure provided for in Article 58(2);*

*(b) on the grounds provided for in paragraphs 2, 3 and 4 of Article 54;*

*(c) on the grounds that the requested authority had already supplied the requesting authority with information on the same taxable person as a result of an administrative enquiry held less than two years previously.*

Or. fr

*Justification*

*See the justification on the amendment relating to the first subparagraph of Article 7(4).*

**Amendment 45**  
**Thierry Cornillet**

**Proposal for a regulation**  
**Article 1 – paragraph 1 – point 1 – point b**  
Regulation (EU) No 904/2010  
Article 7 – paragraph 4 – subparagraph 2 – point a

*Text proposed by the Commission*

*Amendment*

*(a) on the grounds provided for in Article 54(1), assessed by the requested authority in conformity with a statement of best practices concerning the interaction of this paragraph and Article 54(1), to be adopted in accordance with the procedure provided for in Article 58(2);*

*deleted*

*Justification*

*See the justification on the amendment relating to the first subparagraph of Article 7(4).*

**Amendment 46**  
**Thierry Cornillet**

**Proposal for a regulation**  
**Article 1 – paragraph 1 – point 1 – point b**  
Regulation (EU) No 904/2010  
Article 7 – paragraph 4 – subparagraph 2 – point b

*Text proposed by the Commission*

*Amendment*

*(b) on the grounds provided for in paragraphs 2, 3 and 4 of Article 54;*                      *deleted*

*Justification*

*See the justification on the amendment relating to the first subparagraph of Article 7(4).*

**Amendment 47**  
**Thierry Cornillet**

**Proposal for a regulation**  
**Article 1 – paragraph 1 – point 1 – point b**  
Regulation (EU) No 904/2010  
Article 7 – paragraph 4 – subparagraph 2 – point c

*Text proposed by the Commission*

*Amendment*

*(c) on the grounds that the requested authority had already supplied the requesting authority with information on the same taxable person as a result of an administrative enquiry held less than two years previously.*                      *deleted*

*Justification*

*See the justification on the amendment relating to the first subparagraph of Article 7(4).*

**Amendment 48**  
**Thierry Cornillet**

**Proposal for a regulation**  
**Article 1 – paragraph 1 – point 1 – point b**  
Regulation (EU) No 904/2010  
Article 7 – paragraph 4 – subparagraph 3

*Text proposed by the Commission*

*Amendment*

*Where the requested authority refuses an administrative enquiry referred to in the second subparagraph on the grounds set out in points (a) or (b), it shall nevertheless provide to the requesting authority the dates and values of any relevant supplies made by the taxable person in the Member State of the requesting authority over the previous two years.*

*deleted*

Or. fr

*Justification*

*See the justification on the amendment relating to the first subparagraph of Article 7(4).*

**Amendment 49**  
**Thierry Cornillet**

**Proposal for a regulation**  
**Article 1 – paragraph 1 – point 1 – point b**  
Regulation (EU) No 904/2010  
Article 7 – paragraph 4 – subparagraph 4

*Text proposed by the Commission*

*Amendment*

*Where the competent authorities of at least two Member States consider that an administrative enquiry is required, the requested authority shall not refuse to*

*deleted*

*undertake that enquiry. Member States shall ensure that arrangements are put in place between those requesting authorities and the requested authority whereby officials authorised by the requesting authorities shall take part in the administrative enquiry carried out in the territory of the requested authority with a view to collecting the information referred to in the second subparagraph. Such administrative enquiry shall be carried out jointly by the officials of the requesting and requested authorities. The officials of the requesting authorities shall exercise the same powers of inspection as those conferred on officials of the requested authority. The officials of the requesting authorities shall have access to the same premises and documents as the officials of the requested authority for the sole purpose of carrying out the administrative enquiry.’;*

Or. fr

#### *Justification*

*See the justification on the amendment relating to the first subparagraph of Article 7(4).*

#### **Amendment 50** **Olle Ludvigsson**

**Proposal for a regulation**  
**Article 1 – paragraph 1 – point 1 – point b**  
Regulation (EU) No 904/2010  
Article 7 – paragraph 4 – subparagraph 4

#### *Text proposed by the Commission*

Where the competent authorities of at least two Member States consider that an administrative enquiry is required, the requested authority shall not refuse to undertake *that* enquiry. Member States shall ensure that arrangements are put in place between those requesting authorities

#### *Amendment*

Where the competent authorities of at least two Member States consider that an administrative enquiry is required, the requested authority shall not refuse to undertake *the* enquiry *concerned*. Member States shall ensure that arrangements are put in place between those requesting

and the requested authority whereby officials authorised by the requesting authorities shall take part in the administrative enquiry carried out in the territory of the requested authority with a view to collecting the information referred to in the second subparagraph. Such administrative enquiry shall be carried out jointly by the officials of the requesting and requested authorities. The officials of the requesting authorities shall exercise the same powers of inspection as those conferred on officials of the requested authority. The officials of the requesting authorities shall have access to the same premises and documents as the officials of the requested authority for the *sole* purpose of carrying out the administrative enquiry.

authorities and the requested authority whereby officials authorised by the requesting authorities shall take part in the administrative enquiry carried out in the territory of the requested authority with a view to collecting the information referred to in the second subparagraph. Such administrative enquiry shall be carried out jointly by the officials of the requesting and requested authorities *in a cooperative and productive spirit*. The officials of the requesting authorities shall exercise the same powers of inspection as those conferred on officials of the requested authority. The officials of the requesting authorities shall have access to the same premises and documents as the officials of the requested authority for the purpose of carrying out the administrative enquiry *in order to detect and counter cross-border VAT fraud which is currently eroding national tax bases*.

Or. en

## **Amendment 51**

### **Gabriel Mato**

#### **Proposal for a regulation**

#### **Article 1 – paragraph 1 – point 1 – point b**

Regulation (EU) 904/2010

Article 7 – paragraph 4 – subparagraph 4

#### *Text proposed by the Commission*

Where the competent authorities of at least two Member States consider that an administrative enquiry is required, the requested authority shall not refuse to undertake that enquiry. Member States shall ensure that arrangements are put in place between those requesting authorities and the requested authority whereby officials authorised by the requesting authorities shall take part in the administrative enquiry carried out in the territory of the requested authority with a

#### *Amendment*

Where the competent authorities of at least two Member States consider that an administrative enquiry is required, the requested authority shall not refuse to undertake that enquiry, *if the information is available the requested authority shall supply it automatically*. Member States shall ensure that arrangements are put in place between those requesting authorities and the requested authority whereby officials authorised by the requesting authorities shall take part in the

view to collecting the information referred to in the second subparagraph. Such administrative enquiry shall be carried out jointly by the officials of the requesting and requested authorities. The officials of the requesting authorities shall exercise the same powers of inspection as those conferred on officials of the requested authority. The officials of the requesting authorities shall have access to the same premises and documents as the officials of the requested authority for the sole purpose of carrying out the administrative enquiry.

administrative enquiry carried out in the territory of the requested authority with a view to collecting the information referred to in the second subparagraph. Such administrative enquiry shall be carried out jointly by the officials of the requesting and requested authorities. The officials of the requesting authorities shall exercise the same powers of inspection as those conferred on officials of the requested authority. The officials of the requesting authorities shall have access to the same premises and documents as the officials of the requested authority for the sole purpose of carrying out the administrative enquiry.

Or. en

#### **Amendment 52**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

#### **Proposal for a regulation**

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

Regulation (EU) No 904/2010

Article 10 – paragraph 2

#### *Present text*

However, where the requested authority is already in possession of that information, the time limit shall be reduced to a maximum period of *one month*.”

#### *Amendment*

***(1a) Article 10(2) is replaced by the following:***

‘However, where the requested authority is already in possession of that information, the time limit shall be reduced to a maximum period of *15 working days*.’

Or. en

#### **Amendment 53**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

#### **Proposal for a regulation**

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

Regulation (EU) No 904/2010  
Article 12 a (new)

*Text proposed by the Commission*

*Amendment*

**(1b) The following Article is inserted:**

**‘Article 12a**

***All Member States shall implement a set of operational targets for reducing the percentage of late replies and improving the quality of requests for information and shall inform the Commission about their targets.’***

Or. en

**Amendment 54**  
**Thierry Cornillet**

**Proposal for a regulation**  
**Article 1 – paragraph 1 – point 2 a (new)**  
Regulation (EU) No 904/2010  
Article 14 – paragraph 1 – subparagraph 2

*Present text*

‘A Member State may abstain from taking part in the automatic exchange of information with respect to one or more categories where the collection of information for such exchange would require the imposition of *new* obligations on persons liable for VAT or would impose a disproportionate administrative burden on the Member State.’

*Amendment*

**(2a) The second subparagraph of Article 14(1) is replaced by the following:**

‘A Member State may abstain from taking part in the automatic exchange of information with respect to one or more categories where the collection of information for such exchange would require the imposition of *disproportionate* obligations on persons liable for VAT or would impose a disproportionate administrative burden on the Member State.’

Or. fr

**Amendment 55**  
**Olle Ludvigsson**

## Proposal for a regulation

### Article 1 – paragraph 1 – point 3 – point a

Regulation (EU) No 904/2010

Article 17 – paragraph 1 – point e

#### *Text proposed by the Commission*

(e) information *as regards* the status of a certified taxable person pursuant to Article 13a of Directive 2006/112/EC, as well as the date on which that status was granted, refused and withdrawn.

#### *Amendment*

(e) information *regarding* the status of a certified taxable person pursuant to Article 13a of Directive 2006/112/EC, as well as the date on which that status was granted, refused and withdrawn.

Or. en

## Amendment 56

Ramón Jáuregui Atondo

## Proposal for a regulation

### Article 1 – paragraph 1 – point 3 – point b

Regulation (EU) No 904/2010

Article 17 – paragraph 1 – point f

#### *Text proposed by the Commission*

(f) information which it collects pursuant to points (a) and (b) of Article 143(2) of Directive 2006/112/EC, as well as the country of origin, the country of destination, the commodity code, the currency, the total amount, the exchange rate, the prices of the individual items and the net weight.;

#### *Amendment*

(f) information which it collects pursuant to points (a) and (b) of Article 143(2) of Directive 2006/112/EC, as well as the country of origin, *the exporter's identification data* the country of destination, the commodity code, the currency, the total amount, the exchange rate, the prices of the individual items and the net weight.;

Or. es

## Amendment 57

Olle Ludvigsson

## Proposal for a regulation

### Article 1 – paragraph 1 – point 3 – point e

Regulation (EU) No 904/2010

Article 17 – paragraph 3



*Text proposed by the Commission*

3. The Commission shall determine by means of implementing acts the **exact** categories of information referred to in point (f) of paragraph 1 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).;

*Amendment*

3. The Commission shall determine by means of implementing acts the **specific** categories **to be comprised in the standard forms, templates and procedures for provision** of information referred to in point (f) of paragraph 1 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).

Or. en

**Amendment 58**

**Ramón Jáuregui Atondo**

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 4 – point a**

Regulation (EU) No 904/2010

Article 21 – paragraph 1a

*Text proposed by the Commission*

1a. Every Member State shall grant its officials who check the requirements provided for in Article 143(2) of Directive 2006/112/EC access to the information referred to in points (b) and (c) of Article(17)(1) of this Regulation for which automated access is granted by the other Member States.;

*Amendment*

1a. Every Member State shall grant its officials who check the requirements provided for in Article 143(2) of Directive 2006/112/EC access to the information referred to in points (b) and (c) of Article(17)(1) of this Regulation, **including to the register of certified taxable persons**, for which automated access is granted by the other Member States.;

Or. es

**Amendment 59**

**Olle Ludvigsson**

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 4 – point b – point i**

Regulation (EU) No 904/2010

Article 21 – paragraph 2 – point e – point i

*Text proposed by the Commission*

(i) access is in connection with an investigation into suspected fraud or is to detect or identify perpetrators of fraud;

*Amendment*

(i) access is in connection with an investigation into suspected fraud or is to detect or identify perpetrators of fraud ***and serious misconduct;***

Or. en

**Amendment 60**

**Ramón Jáuregui Atondo**

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 4 – point b – point i**

Regulation (EU) No 904/2010

Article 21 – paragraph 2 – point e – point ii

*Text proposed by the Commission*

(ii) access is through a Eurofisc liaison official, as referred to in Article 36(1), who holds a personal user identification for the electronic systems allowing access to this information.;

*Amendment*

(ii) access is through a Eurofisc liaison official, as referred to in Article 36(1), who holds a personal user identification for the electronic systems allowing access to this information ***and the register of certified taxable persons.;***

Or. es

**Amendment 61**

**Gabriel Mato**

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 4 – point c**

Regulation (EU) No 904/2010

Article 21 – paragraph 2a – subparagraph 1 – introductory part

*Text proposed by the Commission*

With respect to the information referred to in Article 17(1)(f), at least the following details shall be accessible:

*Amendment*

With respect to the information referred to in Article 17(1)(f), at least the following details shall be accessible, ***Member States may request further information upon a reasoned request:***

**Amendment 62**  
**Olle Ludvigsson**

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 4 – point c**

Regulation (EU) No 904/2010

Article 21 – paragraph 2a – subparagraph 1 – introductory part

*Text proposed by the Commission*

With respect to the information referred to in Article 17(1)(f), at least the following *details* shall be accessible:

*Amendment*

With respect to the information referred to in Article 17(1)(f), at least the following *information* shall be accessible:

Or. en

**Amendment 63**  
**Ramón Jáuregui Atondo**

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 4 – point c**

Regulation (EU) No 904/2010

Article 21 – paragraph 2a – subparagraph 1 – point a

*Text proposed by the Commission*

(a) the VAT identification numbers issued by the Member State receiving the information;

*Amendment*

(a) the VAT identification numbers issued by the Member State receiving the information *and the register of certified taxable persons*;

Or. es

**Amendment 64**  
**Olle Ludvigsson**

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 4 – point c**

Regulation (EU) No 904/2010

Article 21 – paragraph 2a – subparagraph 1 – point d – point i

*Text proposed by the Commission*

(i) access is in connection with an investigation into suspected fraud or is to detect or identify perpetrators of fraud;

*Amendment*

(i) access is in connection with an investigation into suspected fraud or is to detect or identify perpetrators of fraud ***and serious misconduct***;

Or. en

**Amendment 65**  
**Olle Ludvigsson**

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 5**

Regulation (EU) No 904/2010

Article 21a – paragraph 2 – subparagraph 1 – point i

*Text proposed by the Commission*

(i) access is in connection with an investigation into suspected fraud or is to detect or identify perpetrators of fraud;

*Amendment*

(i) access is in connection with an investigation into suspected fraud or is to detect or identify perpetrators of fraud ***and serious misconduct***;

Or. en

**Amendment 66**  
**Olle Ludvigsson**

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 8 – point a**

Regulation (EU) No 904/2010

Article 28 – paragraph 2a

*Text proposed by the Commission*

2a. By agreement between the requesting ***authority*** and the requested authority, and in accordance with the arrangements laid down by the latter, officials authorised by the requesting ***authority*** may, with a view to collecting and exchanging the information referred to in Article 1, take part in the administrative

*Amendment*

2a. By agreement between the requesting ***authorities*** and the requested authority, and in accordance with the arrangements laid down by the latter, officials authorised by the requesting ***authorities*** may, with a view to collecting and exchanging the information referred to in Article 1, take part in the administrative

enquiries carried out in the territory of the requested Member State. Such administrative enquiries shall be carried out jointly by the officials of the requesting and requested authorities. The officials of the requesting authority shall exercise *the same* powers of inspection as those conferred on officials of the requested authority. The officials of the requesting authorities shall have access to the same premises and documents as the officials of the requested authority for the sole purpose of carrying out the administrative enquiry. By agreement between the requesting authority and the requested authority, and in accordance with the arrangements laid down by the requested authority, both authorities may draft a common audit report.

enquiries carried out in the territory of the requested Member State. Such administrative enquiries shall be carried out jointly *in a spirit of mutual trust and fruitful cooperation* by the officials of the requesting and requested authorities *with the aim of combating cross-border VAT fraud*. The officials of the requesting authority shall exercise *equal* powers of inspection as those conferred on officials of the requested authority. The officials of the requesting authorities shall have access to the same premises and documents as the officials of the requested authority for the sole purpose of carrying out the administrative enquiry. By agreement between the requesting authority and the requested authority, and in accordance with the arrangements laid down by the requested authority, both authorities may draft a common audit report.

Or. en

## **Amendment 67** **Thierry Cornillet**

**Proposal for a regulation**  
**Article premier – paragraph 1 – point 8 – point a**  
Regulation (UE) No 904/2010  
Article 28 – paragraph 2a

### *Text proposed by the Commission*

2a. By agreement between the requesting authority and the requested authority, and in accordance with the arrangements laid down by the latter, officials authorised by the requesting authority may, with a view to collecting and exchanging the information referred to in Article 1, take part in the administrative enquiries carried out in the territory of the requested Member State. Such administrative enquiries shall be carried out jointly by the officials of the requesting and requested authorities. The officials of

### *Amendment*

2a. By agreement between the requesting authority and the requested authority, and in accordance with the arrangements laid down by the latter, officials authorised by the requesting authority may, with a view to collecting and exchanging the information referred to in Article 1, take part in the administrative enquiries carried out in the territory of the requested Member State. Such administrative enquiries shall be carried out jointly by the officials of the requesting and requested authorities. The officials of

the requesting authority shall exercise the same powers of inspection as those conferred on officials of the requested authority. The officials of the requesting **authorities** shall have access to the same premises and documents as the officials of the requested authority for the sole purpose of carrying out the administrative enquiry. By agreement between the requesting authority and the requested authority, and in accordance with the arrangements laid down by the requested authority, both authorities may draft a common audit report.

the requesting authority shall exercise the same powers of inspection as those conferred on officials of the requested authority. The officials of the requesting **authority** shall have access to the same premises and documents as the officials of the requested authority for the sole purpose of carrying out the administrative enquiry. By agreement between the requesting authority and the requested authority, and in accordance with the arrangements laid down by the requested authority, both authorities may draft a common audit report.

Or. fr

## **Amendment 68** **Olle Ludvigsson**

### **Proposal for a regulation**

#### **Article 1 – paragraph 1 – point 9**

Regulation (EU) No 904/2010

Article 31 – paragraph 1

#### *Text proposed by the Commission*

1. The competent authorities of each Member State shall ensure that **persons** involved in the intra-Community supply of goods or of services and non-established taxable persons supplying telecommunication services, broadcasting services and electronically supplied services, in particular those referred to in Annex II to Directive 2006/112/EC, are allowed to obtain, for the purposes of such transactions, confirmation by electronic means of the validity of the VAT identification number of any specified person as well as the associated name and address. The competent authorities of each Member State shall also ensure that it can be verified by electronic means whether any specified person is a certified taxable person pursuant to Article 13a of Directive 2006/112/EC where such tax status is

#### *Amendment*

1. The competent authorities of each Member State shall ensure that **individuals** involved in the intra-Community supply of goods or of services and non-established taxable persons supplying telecommunication services, broadcasting services and electronically supplied services, in particular those referred to in Annex II to Directive 2006/112/EC, are allowed to obtain, for the purposes of such transactions, confirmation by electronic means of the validity of the VAT identification number of any specified person as well as the associated name and address. The competent authorities of each Member State shall also ensure that it can be verified by electronic means whether any specified person is a certified taxable person pursuant to Article 13a of Directive 2006/112/EC where such tax status is

relevant for the purposes of that Article.  
This information shall correspond to the  
data referred to in Article 17 of this  
Regulation.

relevant for the purposes of that Article.  
This information shall correspond to the  
data referred to in Article 17 of this  
Regulation.

Or. en

**Amendment 69**  
**Olle Ludvigsson**

**Proposal for a regulation**  
**Article 1 – paragraph 1 – point 10**  
Regulation (EU) No 904/2010  
Article 32 – paragraph 1

*Text proposed by the Commission*

1. The Commission shall, on the basis of the *information* provided by the Member States, publish on its website the details of the provisions approved by each Member State which transpose Chapter 2 of Title VIII, Article 167a, Chapter 3 of Title XI and Chapter 1 of Title XII of Directive 2006/112/EC.

*Amendment*

1. The Commission shall, on the basis of the *details* provided by the Member States, publish on its website the details of the provisions approved by each Member State which transpose Chapter 2 of Title VIII, Article 167a, Chapter 3 of Title XI and Chapter 1 of Title XII of Directive 2006/112/EC.

Or. en

**Amendment 70**  
**Molly Scott Cato**  
on behalf of the Verts/ALE Group

**Proposal for a regulation**  
**Article 1 – paragraph 1 – point 11 – point b – point i**  
Regulation (EU) No 904/2010  
Article 33 – paragraph 2 – point c

*Text proposed by the Commission*

(c) coordinate the work of the Eurofisc liaison officials as referred to in Article 36(1) of *the participating* Member States in acting on warnings and intelligence received;

*Amendment*

(c) coordinate the work of the Eurofisc liaison officials as referred to in Article 36(1) of *all* Member States in acting on warnings and intelligence received;

**Amendment 71**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 11 a (new)**

Regulation No 904/2010

Article 34 – paragraph 1

*Present text*

“1. Member States shall participate in the Eurofisc working fields *of their choice and may also decide to terminate their participation therein.*”

*Amendment*

**(11a) Article 34(1) is replaced by the following:**

“1. Member States shall participate in all Eurofisc working fields, *to the extent of their capacity.*”

Or. en

**Amendment 72**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 12**

Regulation No 904/2010

Article 34 – paragraph 2

*Text proposed by the Commission*

2. Member States *having chosen to take part in a Eurofisc working field* shall actively participate in the multilateral exchange and the joint processing and analysis of targeted information *between all participating* Member States and in the coordination of any follow-up actions.

*Amendment*

2. Member States shall actively participate in the multilateral exchange and the joint processing and analysis of targeted information *with the other* Member States and in the coordination of any follow-up actions.’

Or. en



**Amendment 73**  
**Gabriel Mato**

**Proposal for a regulation**  
**Article 1 – paragraph 1 – point 13**  
Regulation (EU) No 904/2010  
Article 35 – paragraph 1

*Text proposed by the Commission*

The Commission shall provide Eurofisc with technical and logistical support. The Commission shall not have access to the information referred to in Article 1, which may be exchanged over Eurofisc, except in the circumstances provided for in Article 55(2).

*Amendment*

The Commission shall provide Eurofisc with *the necessary* technical and logistical support. The Commission shall not have access to the information referred to in Article 1, which may be exchanged over Eurofisc, except in the circumstances provided for in Article 55(2).

Or. en

**Amendment 74**  
**Olle Ludvigsson**

**Proposal for a regulation**  
**Article 1 – paragraph 1 – point 13**  
Regulation (EU) No 904/2010  
Article 35 – paragraph 1

*Text proposed by the Commission*

The Commission shall provide Eurofisc with technical and logistical support. The Commission shall *not* have access to the information referred to in Article 1, which may be exchanged over Eurofisc, *except in* the circumstances provided for in Article 55(2).

*Amendment*

The Commission shall provide Eurofisc with technical and logistical support. The Commission shall have access to the information referred to in Article 1, which may be exchanged over Eurofisc, *for* the circumstances provided for in Article 55(2).

Or. en

**Amendment 75**  
**Molly Scott Cato**  
on behalf of the Verts/ALE Group

## Proposal for a regulation

### Article 1 – paragraph 1 – point 14 – point c

Regulation (EU) No 904/2010

Article 36 – paragraph 3

*Text proposed by the Commission*

3. Eurofisc working field coordinators **may** forward, on their own initiative **or on request**, some of the collated and processed information to Europol **and** the European Anti-Fraud Office ('OLAF'), as agreed by the working field participants.

*Amendment*

3. Eurofisc working field coordinators **shall** forward, on their own initiative, some of the collated and processed information to Europol, the European Anti-Fraud Office ('OLAF'), **and for participating countries to the European Public Prosecutor's Office, when total damage is of at least 5 000 000 EUR. Eurofisc working field coordinators may forward, on their own initiative or on request, relevant collated and processed information to the same institutions for cases below EUR 5 000 000, as agreed by the working field participants.**

Or. en

## Amendment 76

Thierry Cornillet

## Proposal for a regulation

### Article premier – paragraph 1 – point 14 – point c

Regulation (EU) No 904/2010

Article 36 – paragraph 3

*Text proposed by the Commission*

3. Eurofisc working field coordinators may **forward**, on their own initiative or on request, **some of the collated and processed information** to Europol and the European Anti-Fraud Office ('OLAF'), as agreed by the working field participants.

*Amendment*

3. Eurofisc working field coordinators may, on their own initiative or on request, **forward relevant information on the most serious VAT offences** to Europol and the European Anti-Fraud Office ('OLAF'), as agreed by the working field participants.

Or. fr

*Justification*

*It is vital for there to be two-way information exchange between Eurofisc and Europol.*

**Amendment 77**  
**Olle Ludvigsson**

**Proposal for a regulation**  
**Article 1 – paragraph 1 – point 14 – point c**  
Regulation (EU) No 904/2010  
Article 36 – paragraph 3

*Text proposed by the Commission*

3. Eurofisc working field coordinators may forward, on their own initiative or on request, *some of the collated and processed* information to Europol and the European Anti-Fraud Office ('OLAF'), as agreed by the working field participants.

*Amendment*

3. Eurofisc working field coordinators may forward, on their own initiative or on request, information *on serious cross-border VAT offences* to Europol and the European Anti-Fraud Office ('OLAF'), as agreed by the working field participants.

Or. en

**Amendment 78**  
**Gabriel Mato**

**Proposal for a regulation**  
**Article 1 – paragraph 1 – point 14 – point c**  
Regulation (EU) No 904/2010  
Article 36 – paragraph 3

*Text proposed by the Commission*

3. Eurofisc working field coordinators may forward, on their own initiative or on request, *some of the collated and processed* information to Europol and the European Anti-Fraud Office ('OLAF'), as agreed by the working field participants.

*Amendment*

3. Eurofisc working field coordinators may forward, on their own initiative or on request, information *on the most serious VAT offences* to Europol and the European Anti-Fraud Office ('OLAF'), as agreed by the working field participants.

Or. en

**Amendment 79**  
**Anne Sander**

**Proposal for a regulation**  
**Article 1 – paragraph 1 – point 14 – point c**

*Text proposed by the Commission*

3. Eurofisc working field coordinators may **forward**, on their own initiative or on request, **some of the collated and processed information** to Europol and the European Anti-Fraud Office ('OLAF'), as agreed by the working field participants.

*Amendment*

3. Eurofisc working field coordinators may, on their own initiative or on request, **forward relevant information on the most serious VAT offences** to Europol and the European Anti-Fraud Office ('OLAF'), as agreed by the working field participants.

Or. fr

*Justification*

*It is vital for there to be two-way information exchange between Eurofisc and Europol.*

**Amendment 80**  
**Thierry Cornillet**

**Proposal for a regulation**  
**Article premier – paragraph 1 – point 14 – point c**  
Règlement (UE) No 904/2010  
Article 36 – paragraph 4

*Text proposed by the Commission*

4. Eurofisc working field coordinators shall make the information received from Europol and OLAF available to the other participating Eurofisc liaison officials; this information shall be exchanged by electronic means.

*Amendment*

4. **Eurofisc working field coordinators may ask Europol and OLAF for relevant information.** Eurofisc working field coordinators shall make the information received from Europol and OLAF available to the other participating Eurofisc liaison officials; this information shall be exchanged by electronic means.

Or. fr

*Justification*

*It is vital for there to be two-way information exchange between Eurofisc and Europol.*

## Amendment 81

Anne Sander

### Proposal for a regulation

#### Article 1 – paragraph 1 – point 14 – point c

Regulation (EU) No 904/2010

Article 36 – paragraph 4

#### *Text proposed by the Commission*

4. Eurofisc working field coordinators shall make the information received from Europol and OLAF available to the other participating Eurofisc liaison officials; this information shall be exchanged by electronic means.

#### *Amendment*

4. ***Eurofisc working field coordinators may ask Europol and OLAF for relevant information.*** Eurofisc working field coordinators shall make the information received from Europol and OLAF available to the other participating Eurofisc liaison officials; this information shall be exchanged by electronic means.

Or. fr

#### *Justification*

*It is vital for there to be two-way information exchange between Eurofisc and Europol.*

## Amendment 82

Olle Ludvigsson

### Proposal for a regulation

#### Article 1 – paragraph 1 – point 16

Regulation (EU) No 904/2010

Article 48 – paragraph 1 – subparagraph 2

#### *Text proposed by the Commission*

Where the Member State of establishment becomes aware that a taxable person making a request for refund of VAT, in accordance with Article 5 of Directive 2008/9/EC, has undisputed VAT liabilities in that Member State of establishment, it **may** inform the Member State of refund of those liabilities so that the Member State of refund **shall request** the consent of the taxable person for the transfer of the VAT refund directly to the Member State of establishment in order to discharge the

#### *Amendment*

Where the Member State of establishment becomes aware that a taxable person making a request for refund of VAT, in accordance with Article 5 of Directive 2008/9/EC, has undisputed VAT liabilities in that Member State of establishment, it **shall** inform the Member State of refund of those liabilities so that the Member State of refund **requests** the consent of the taxable person for the transfer of the VAT refund directly to the Member State of establishment in order to discharge the

outstanding VAT liabilities. Where the taxable person consents to this transfer, the Member State of refund on behalf of the taxable person shall transfer this amount to the Member State of establishment, to the extent that it is required to discharge the outstanding VAT liability. The Member State of establishment shall inform the taxable person whether the amount transferred amounts to either a full or a partial discharge of the VAT liability within **15** days of the receipt of the transfer from the Member State of refund.

outstanding VAT liabilities. Where the taxable person consents to this transfer, the Member State of refund on behalf of the taxable person shall transfer this amount to the Member State of establishment, to the extent that it is required to discharge the outstanding VAT liability. The Member State of establishment shall inform the taxable person whether the amount transferred amounts to either a full or a partial discharge of the VAT liability within **10 working** days of the receipt of the transfer from the Member State of refund.

Or. en

### **Amendment 83** **Olle Ludvigsson**

#### **Proposal for a regulation**

#### **Article 1 – paragraph 1 – point 16**

Regulation (EU) No 904/2010

Article 48 – paragraph 1 – subparagraph 3

#### *Text proposed by the Commission*

Where the Member State of establishment becomes aware that a taxable person making a request for refund of VAT, in accordance with Article 5 of Directive 2008/9/EC, has disputed VAT liabilities in that Member State of establishment, it *may* inform the Member State of refund of those liabilities, so that the Member State of refund *shall request* the consent of the taxable person for the transfer of the VAT refund directly to the Member State of establishment in order that it be retained as a precautionary measure. Where the taxable person consents to this transfer and retention, the Member State of refund on behalf of the taxable person shall transfer this amount to the Member State of establishment to the extent that it is required to secure the payment of the disputed VAT liability. The Member State

#### *Amendment*

Where the Member State of establishment becomes aware that a taxable person making a request for refund of VAT, in accordance with Article 5 of Directive 2008/9/EC, has disputed VAT liabilities in that Member State of establishment, it *shall* inform the Member State of refund of those liabilities, so that the Member State of refund *requests* the consent of the taxable person for the transfer of the VAT refund directly to the Member State of establishment in order that it be retained as a precautionary measure. Where the taxable person consents to this transfer and retention, the Member State of refund on behalf of the taxable person shall transfer this amount to the Member State of establishment to the extent that it is required to secure the payment of the disputed VAT liability. The Member State

of establishment shall inform the taxable person of the transfer and of the retention of the amount transferred within **15** days of the receipt of the transfer from the Member State of refund. The transfer of the amount to the Member State of establishment shall only be permitted where the Member State of establishment has in place effective judicial control, which enables the courts to grant the release, at the request of the taxable person and in all stages of the proceedings, of the amount retained or of any part of it.

of establishment shall inform the taxable person of the transfer and of the retention of the amount transferred within **10 working** days of the receipt of the transfer from the Member State of refund. The transfer of the amount to the Member State of establishment shall only be permitted where the Member State of establishment has in place effective judicial control, which enables the courts to grant the release, at the request of the taxable person and in all stages of the proceedings, of the amount retained or of any part of it.

Or. en

#### **Amendment 84**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

#### **Proposal for a regulation**

**Article 1 – paragraph 1 – point 17 a (new)**

Regulation (EU) No 904/2010

Article 49 – paragraph 1

#### *Present text*

“1. The Member States and the Commission shall examine and evaluate how the arrangements for administrative cooperation provided for in this Regulation are working. The Commission shall pool the Member States’ experience with the aim of improving the operation of those arrangements.”

#### *Amendment*

***(17a) Article 49(1) is replaced by the following:***

“1. The Member States and the Commission shall examine and evaluate how the arrangements for administrative cooperation provided for in this Regulation are working. The Commission shall pool the Member States’ experience with the aim of improving the operation of those arrangements. ***In addition, the Commission shall conduct visits in Member States to evaluate how the administrative cooperation arrangements work. The Commission shall adopt by means of implementing acts the practical and procedural arrangements in relation to these visits. Those implementing acts shall be adopted in accordance with the examination procedure referred to in***

**Amendment 85**

**Miguel Viegas**

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 18**

Regulation (EU) No 904/2010

Article 49 – paragraph 2a – subparagraph 1

*Text proposed by the Commission*

The Member States *participating in the European Public Prosecutor’s Office shall communicate to that office, in accordance with Article 24 of Council Regulation (EU) 2017/1939(\*), any available information about serious offences against the common VAT system as referred to in Article 2(2) of Directive (EU) 2017/1371 of the European Parliament and of the Council(\*\*).*

*Amendment*

The Member States *may communicate to the European Anti-fraud Office any available information about offences against the common VAT system to enable it to consider appropriate action in accordance with its mandate.’;*

**Amendment 86**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 18**

Regulation (EU) No 904/2010

Article 49 – paragraph 2a – subparagraph 2

*Text proposed by the Commission*

The Member States may communicate to the European Anti-fraud Office any available information about offences against the common VAT system to enable it to consider appropriate action in accordance with its mandate.’

*Amendment*

*Without prejudice to Article 36(3), the Member States may communicate to the European Anti-fraud Office any available information about offences against the common VAT system to enable it to consider appropriate action in accordance with its mandate.’*



**Amendment 87**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 18 a (new)**

Regulation (EU) No 904/2010

Article 49 a (new)

*Text proposed by the Commission*

*Amendment*

**(18a) The following article is inserted:**

**“Article 49a**

***The Member States and the Commission shall establish a common system of collecting statistics on intra-Community VAT fraud and publish national estimates of VAT losses due to this fraud, as well as estimates for the Union as a whole. The Commission shall adopt by means of implementing acts the practical arrangements for such statistical system. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).’***

Or. en

**Amendment 88**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 18 b (new)**

Regulation (EU) No 904/2010

Article 50 – paragraph 1 a (new)

*Text proposed by the Commission*

*Amendment*

**(18b) In Article 50, the following paragraph is added:**

**‘1a. When a Member State provides**

*wider information to a third country than that provided for under Chapters II and III of this Regulation, that Member State may not refuse to provide this information to any other Member State requesting cooperation or having an interest to receive it.'*

Or. en

**Amendment 89**  
**Olle Ludvigsson**

**Proposal for a regulation**  
**Article 1 – paragraph 1 – point 19 – point a**  
Regulation (EU) No 904/2010  
Article 55 – paragraph 2

*Text proposed by the Commission*

2. Persons duly accredited by the Security Accreditation Authority of the Commission *may* have access to this information *only* in so far as it is necessary for care, maintenance and development of the electronic systems hosted by the Commission and used by the Member States to implement this Regulation;

*Amendment*

2. Persons duly accredited by the Security Accreditation Authority of the Commission *shall* have access to this information in so far as it is necessary for care, maintenance and development of the electronic systems hosted by the Commission and used by the Member States to implement this Regulation, *and to ensure the proper implementation of this Regulation;*

Or. en

**Amendment 90**  
**Molly Scott Cato**  
on behalf of the Verts/ALE Group

**Proposal for a regulation**  
**Article 1 – paragraph 1 – point 19 – point a**  
Regulation (EU) No 904/2010  
Article 55 – paragraph 2

*Text proposed by the Commission*

2. Persons duly accredited by the

*Amendment*

2. Persons duly accredited by the

Security Accreditation Authority of the Commission may have access to this information **only** in so far as it is necessary for care, maintenance and development of the electronic systems hosted by the Commission and used by the Member States to implement this Regulation.

Security Accreditation Authority of the Commission may have access to this information in so far as it is necessary for care, maintenance and development of the electronic systems hosted by the Commission and used by the Member States to implement this Regulation.

Or. en

**Amendment 91**  
**Olle Ludvigsson**

**Proposal for a regulation**  
**Article 1 – paragraph 1 – point 19 – point b**  
Regulation (EU) No 904/2010  
Article 55 – paragraph 5

*Text proposed by the Commission*

All storage, processing or exchange of information referred to in this Regulation is subject to the provisions of Regulation **(EU) 2016/679 of the European Parliament and of the Council(\*)**. However, Member States shall, for the purpose of the correct application of this Regulation, restrict the scope of the obligations and rights provided for in Articles 12 to 22 and Articles 5 and 34 of Regulation (EU) 2016/679 to the extent required in order to safeguard the interests referred to in Article 23(1)(e) of that Regulation. The processing and storage of information referred to in this Regulation shall be **carried out** only for the purposes referred to in Article 1(1) of this Regulation and the storage periods of this information shall be limited to the extent necessary to achieve those purposes.’

*Amendment*

All storage, processing or exchange of information referred to in this Regulation is subject to the provisions of Regulation (EU) 2016/679 of the European Parliament and the Council(\*). However, Member States shall, for the purpose of the correct application of this Regulation, restrict the scope of the obligations and rights provided for in Articles 12 to 22 and Articles 5 and 34 of Regulation (EU) 2016/679 to the extent required in order to safeguard the interests referred to in Article 23(1)(e) of that Regulation. The processing and storage of information referred to in this Regulation shall be **approved** only for the purposes referred to in Article 1(1) of this Regulation and the storage periods of this information shall be limited to the extent necessary to achieve those purposes.’

Or. en