



**2017/0251(CNS)**

6.6.2018

# **AMENDMENTS**

## **29 - 95**

**Draft report**  
**Jeppe Kofod**  
(PE621.119v01-00)

Harmonising and simplifying certain rules in the value added tax system and introducing the definitive system for the taxation of trade between Member States

Proposal for a directive  
(COM(2017)0569 – C8-0363/2017 – 2017/0251(CNS))



## Amendment 29

Molly Scott Cato

on behalf of the Verts/ALE Group

### Proposal for a directive

#### Recital 1

*Text proposed by the Commission*

(1) In 1967, when the Council adopted the common system of value added tax (VAT) by means of Council Directives 67/227/EEC<sup>42</sup> and 67/228/EEC<sup>43</sup>, the commitment was made to establish a definitive VAT system operating within the European Community in the same way as it would within a single Member State. Since the political and technical conditions were not ripe for such a system, when the fiscal frontiers between Member States were abolished by the end of 1992 transitional VAT arrangements were adopted. Council Directive 2006/112/EC<sup>44</sup>, which is currently in force, provides that these transitional rules have to be replaced by definitive arrangements.

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<sup>42</sup> First Council Directive 67/227/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes (OJ 71, 14.4.1967, p. 1301).

<sup>43</sup> Second Council Directive 67/228/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes — Structure and procedures for application of the common system of value added tax (OJ 71, 14.4.1967, p.

*Amendment*

(1) In 1967, when the Council adopted the common system of value added tax (VAT) by means of Council Directives 67/227/EEC<sup>42</sup> and 67/228/EEC<sup>43</sup>, the commitment was made to establish a definitive VAT system operating within the European Community in the same way as it would within a single Member State. Since the political and technical conditions were not ripe for such a system, when the fiscal frontiers between Member States were abolished by the end of 1992 transitional VAT arrangements were adopted. Council Directive 2006/112/EC<sup>44</sup>, which is currently in force, provides that these transitional rules have to be replaced by definitive arrangements. ***However, those rules have now been in place for several decades, resulting in a complex transitional VAT system prone to intra-EU cross-border VAT fraud. Those transitional arrangements suffer from numerous shortcomings, which result in the VAT system being neither fully efficient nor compatible with the requirements of a true single market.***

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<sup>42</sup> First Council Directive 67/227/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes (OJ 71, 14.4.1967, p. 1301).

<sup>43</sup> Second Council Directive 67/228/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes — Structure and procedures for application of the common system of value added tax (OJ 71, 14.4.1967, p.

1303).

<sup>44</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

1303).

<sup>44</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

Or. en

**Amendment 30**  
**Ivana Maletić**

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

*Text proposed by the Commission*

*Amendment*

***(1a) The creation of a single EU VAT area is crucial for decreasing compliance costs for businesses, reducing the risks of cross-border VAT fraud and for simplifying VAT-related procedures. The VAT definitive system will strengthen the Single Market and create better business conditions for cross-border trade. It should include the necessary changes due to technological developments and digitalisation, changes in business models and the globalisation of the economy.***

Or. en

**Amendment 31**  
**Ivana Maletić**

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

*Text proposed by the Commission*

*Amendment*

(2) In its VAT Action Plan<sup>45</sup>, the Commission announced its intention to put forward a proposal setting out the principles for a definitive VAT system for cross-border business-to-business (B2B)

***(2) The current European VAT system which was introduced in 1993 is similar to the European customs system. however, equivalent checks are lacking, which makes it a target for cross-border frauds.***

trade between Member States that would be based on the taxation of cross-border supplies of goods in the Member State of destination.

***The current VAT system should be fundamentally changed in the way that the supply of goods from one Member State to another is taxed as if they were supplied and acquired within one Member State.*** In its VAT Action Plan<sup>45</sup>, the Commission announced its intention to put forward a proposal setting out the principles for a definitive VAT system for cross-border business-to-business (B2B) trade between Member States that would be based on the taxation of cross-border supplies of goods in the Member State of destination. ***This change should contribute to reduction of VAT-related cross-border frauds by 40 billion euros annually.***

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<sup>45</sup> Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee on an action plan on VAT - Towards a single EU VAT area - Time to decide (COM(2016)148 final of 7.4.2016).

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<sup>45</sup> Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee on an action plan on VAT - Towards a single EU VAT area - Time to decide (COM(2016)148 final of 7.4.2016).

Or. en

## **Amendment 32**

**Ivana Maletić**

### **Proposal for a directive**

#### **Recital 3**

#### *Text proposed by the Commission*

(3) This would require replacing the current system consisting of an exempt supply in the Member State of departure of the goods and a taxed intra-Community acquisition of goods in the Member State of destination by a system of a single supply taxed in and in accordance with the VAT rates of the Member State of destination. As a rule, the VAT will be charged by the supplier who will be able to verify the applicable VAT rate of any

#### *Amendment*

(3) This would require replacing the current system consisting of an exempt supply in the Member State of departure of the goods and a taxed intra-Community acquisition of goods in the Member State of destination by a system of a single supply taxed in and in accordance with the VAT rates of the Member State of destination. As a rule, the VAT will be charged by the supplier who will be able to verify the applicable VAT rate of any

Member State online by means of a web portal. However, where the person acquiring the goods is a certified taxable person (a reliable taxpayer recognised as such by Member States), the reverse charge mechanism would apply and the certified taxable person should be liable to VAT on the intra-Union supply. The VAT definitive system will also be based on the concept of a single registration scheme (One-Stop Shop (OSS)) for businesses allowing for the payment and deduction of the VAT due.

Member State online by means of a web portal. However, where the person acquiring the goods is a certified taxable person (a reliable taxpayer recognised as such by Member States), the reverse charge mechanism would apply and the certified taxable person should be liable to VAT on the intra-Union supply. The VAT definitive system will also be based on the concept of a single registration scheme (One-Stop Shop (OSS)) for businesses allowing for the payment and deduction of the VAT due. *OSS is the core of the new destination-based system without which complexity and the administrative burden would increase significantly. Therefore, extension of the Mini One-Stop Shop (MOSS) to cover all B2B services and sales of goods should take place within proposed improvements of the current system.*

Or. en

**Amendment 33**  
**Dimitrios Papadimoulis**

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

*Text proposed by the Commission*

*Amendment*

*(3a) To shield interconnectedness, OSS for businesses should operate under common criteria, regulations and data management. That scheme should be available and accessible across the Union while appropriate technical support should be given to those Member States who need it.*

Or. en

**Amendment 34**

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

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

*Text proposed by the Commission*

(4) These principles should be established in the Directive and should replace the current concept according to which the definitive arrangements shall be based on the taxation in the Member State of origin.

*Amendment*

(4) These principles should be established in the Directive and should replace the current concept according to which the definitive arrangements shall be based on the taxation in the Member State of origin. ***Those new principles would enable the Member States to better fight VAT fraud, especially Missing Trader Intra-Community (MTIC), estimated to amount to at least EUR 50 billion a year.***

Or. en

**Amendment 35**  
**Ivana Maletić**

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

*Text proposed by the Commission*

(4) These principles should be established in the Directive and should replace the current concept according to which the definitive arrangements shall be based on the taxation in the Member State of origin.

*Amendment*

(4) These principles should be established in the Directive and should replace the current concept according to which the definitive arrangements shall be based on the taxation in the Member State of origin ***with a definitive VAT system.***

Or. en

**Amendment 36**  
**Ivana Maletić**

**Proposal for a directive**  
**Recital 5**

*Text proposed by the Commission*

(5) The Council, in its conclusions of 8 November 2016<sup>46</sup>, invited the Commission to make certain improvements to the Union VAT rules for cross-border transactions, regarding the role of the VAT identification number in the context of the exemption for intra-Community supplies, call-off stock arrangements, chain transactions and the proof of transport for the purposes of the exemption for intra-Community transactions.

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<sup>46</sup> Council conclusions of 8 November 2016 on Improvements to the current EU VAT rules for cross-border transactions (No. 14257/16 FISC 190 ECOFIN 1023 of 9 November 2016).

*Amendment*

(5) The Council, in its conclusions of 8 November 2016<sup>46</sup>, invited the Commission to make certain improvements to the Union VAT rules for cross-border transactions, regarding **four areas**: the role of the VAT identification number in the context of the exemption for intra-Community supplies, call-off stock arrangements, chain transactions and the proof of transport for the purposes of the exemption for intra-Community transactions.

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<sup>46</sup> Council conclusions of 8 November 2016 on Improvements to the current EU VAT rules for cross-border transactions (No. 14257/16 FISC 190 ECOFIN 1023 of 9 November 2016).

Or. en

**Amendment 37**  
**Dimitrios Papadimoulis**

**Proposal for a directive**  
**Recital 6**

*Text proposed by the Commission*

(6) Given this demand and the fact that ***it will take several years for the*** definitive VAT system for intra-Union trade to be implemented, these specific measures, intended to harmonise and simplify certain arrangements for businesses, are appropriate.

*Amendment*

(6) Given this demand and the fact that ***a*** definitive VAT system for intra-Union trade ***has*** to be ***decided upon and*** implemented ***in a timely manner***, these specific measures, intended to harmonise and simplify certain arrangements for businesses, are appropriate.

Or. en

**Amendment 38**  
**Molly Scott Cato**  
on behalf of the Verts/ALE Group



**Proposal for a directive**  
**Recital 7**

*Text proposed by the Commission*

(7) The creation of the certified taxable person status is needed for the efficient application of the improvements to the Union VAT rules for cross-border transactions as well as for the gradual transition towards the definitive system for intra-Union trade.

*Amendment*

(7) The creation of the certified taxable person status is needed for the efficient application of the improvements to the Union VAT rules for cross-border transactions as well as for the gradual transition towards the definitive system for intra-Union trade. ***However, strict criteria, applied in a harmonised way by all Member States, need to be put in place to determine which enterprises can benefit from the status of the certified taxable person.***

Or. en

**Amendment 39**  
**Dimitrios Papadimoulis**

**Proposal for a directive**  
**Recital 7**

*Text proposed by the Commission*

(7) The creation of the certified taxable person status is ***needed*** for the efficient application of the improvements to the Union VAT rules for cross-border transactions as well as for the gradual transition towards the definitive system for intra-Union trade.

*Amendment*

(7) The creation of the certified taxable person status is ***essential*** for the efficient application of the improvements to the Union VAT rules for cross-border transactions as well as for the gradual transition towards the definitive system for intra-Union trade. ***It is also needed in order to establish common rules and provisions that will result in certain fines and penalties for those who do not comply with them.***

Or. en

**Amendment 40**

**Sander Loones**

**Proposal for a directive**  
**Recital 7**

*Text proposed by the Commission*

(7) The creation of the certified taxable person status *is needed for the efficient application of the improvements to the Union VAT rules for cross-border transactions as well as* for the gradual transition towards the definitive system for intra-Union trade.

*Amendment*

(7) The creation of the certified taxable person status *could be used* for the gradual transition towards the definitive system for intra-Union trade.

Or. en

*Justification*

*The proposed quick-fixes, which can mean a significant relief in administrative burden, should not be limited to CTPs.*

**Amendment 41**  
**Dimitrios Papadimoulis**

**Proposal for a directive**  
**Recital 8**

*Text proposed by the Commission*

(8) In the current system no distinction is made between reliable and less reliable taxable persons as regards the VAT rules to be applied. The granting of the certified taxable person status on the basis of certain objective criteria should enable the identification of those reliable taxable persons. This status would allow them to benefit from the application of certain fraud-sensitive rules not applicable to other taxable persons.

*Amendment*

(8) In the current system no distinction is made between reliable and less reliable taxable persons as regards the VAT rules to be applied, *which results in negative results in the way those persons are being treated by authorities*. The granting of the certified taxable person status on the basis of certain objective criteria should enable the identification of those reliable taxable persons. This status would allow them to benefit from the application of certain fraud-sensitive rules not applicable to other taxable persons.

Or. en

**Amendment 42**  
**Dimitrios Papadimoulis**

**Proposal for a directive**  
**Recital 8**

*Text proposed by the Commission*

(8) In the current system no distinction is made between reliable and less reliable taxable persons as regards the VAT rules to be applied. The granting of the certified taxable person status on the basis of certain objective criteria should enable the identification of those reliable taxable persons. This status would allow them to benefit from the application of certain fraud-sensitive rules not applicable to other taxable persons.

*Amendment*

(8) In the current system no distinction is made between reliable and less reliable taxable persons as regards the VAT rules to be applied. The granting of the certified taxable person status on the basis of certain objective **and mutual** criteria should enable the identification of those reliable taxable persons **and those who do not fully comply with the criteria**. This status would allow them to benefit from the application of certain fraud-sensitive **and user-friendly** rules not applicable to other taxable persons.

Or. en

**Amendment 43**  
**Molly Scott Cato**  
on behalf of the Verts/ALE Group

**Proposal for a directive**  
**Recital 8**

*Text proposed by the Commission*

(8) In the current system no distinction is made between reliable and less reliable taxable persons as regards the VAT rules to be applied. The granting of the certified taxable person status on the basis of certain objective criteria should enable the identification of those reliable taxable persons. This status would allow them to benefit from the application of certain **fraud-sensitive** rules not applicable to other taxable persons.

*Amendment*

(8) In the current system no distinction is made between reliable and less reliable taxable persons as regards the VAT rules to be applied. The granting of the certified taxable person status on the basis of certain objective criteria, **to be applied in a harmonised way by Member States**, should enable the identification of those reliable taxable persons. This status would allow them to benefit from the application of certain **simplified** rules not

applicable to other taxable persons.

Or. en

#### **Amendment 44**

**Ivana Maletić**

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

##### **Recital 8**

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

(8) In the current system no distinction is made between reliable and less reliable taxable persons as regards the VAT rules to be applied. The granting of the certified taxable person status on the basis of certain objective criteria should enable the identification of those reliable taxable persons. This status would allow them to benefit from the application of certain fraud-sensitive rules not applicable to other taxable persons.

###### *Amendment*

(8) In the current system no distinction is made between reliable and less reliable taxable persons as regards the VAT rules to be applied. The granting of the certified taxable person status on the basis of certain objective criteria ***harmonised between Member States*** should enable the identification of those reliable taxable persons. This status would allow them to benefit from the application of certain fraud-sensitive rules not applicable to other taxable persons.

Or. en

#### **Amendment 45**

**Dimitrios Papadimoulis**

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

##### **Recital 9**

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

(9) Access to the certified taxable person status should be based on criteria harmonised at Union level and therefore certification provided by one Member State should be valid in the whole Union.

###### *Amendment*

(9) Access to the certified taxable person status should be based on criteria harmonised at Union level and therefore certification provided by one Member State should be valid in the whole Union.  
***Moreover, the Commission should provide detailed, yet easy to use regulations and guidelines that will enhance the common understanding of harmonisation and***

*administrative cooperation despite any burden for the authorities and will ensure the interoperability among Member States.*

Or. en

**Amendment 46**  
**Tom Vandenkendelaere**

**Proposal for a directive**  
**Recital 9**

*Text proposed by the Commission*

(9) Access to the certified taxable person status should be based on criteria harmonised at Union level and therefore certification provided by one Member State should be valid in the whole Union.

*Amendment*

(9) Access to the certified taxable person status should be based on criteria harmonised at Union level and therefore certification provided by one Member State should be valid in the whole Union. ***The Commission should present implementing regulations and guidelines, which should be closely aligned to the criteria of the Authorised Economic Operator under the EU Customs Code, in order to reduce the administrative burden.***

Or. en

**Amendment 47**  
**Molly Scott Cato**  
on behalf of the Verts/ALE Group

**Proposal for a directive**  
**Recital 9**

*Text proposed by the Commission*

(9) Access to the certified taxable person status should be based on criteria harmonised at Union level and therefore certification provided by one Member State should be valid in the whole Union.

*Amendment*

(9) Access to the certified taxable person status should be based on criteria harmonised at Union level and therefore certification provided by one Member State should be valid in the whole Union. ***The Commission should be responsible for***

*presenting further guidelines and verifying the proper application by Member States of such harmonised criteria across the Union.*

Or. en

**Amendment 48**  
**Ivana Maletić**

**Proposal for a directive**  
**Recital 9**

*Text proposed by the Commission*

(9) Access to the certified taxable person status should be based on criteria harmonised at Union level and therefore certification provided by one Member State should be valid in the whole Union.

*Amendment*

(9) Access to the certified taxable person status should be based on ***clearly defined*** criteria ***and ensure wide access to businesses including SMEs. Those criteria should be*** harmonised at Union level and therefore certification provided by one Member State should be valid in the whole Union.

Or. en

**Amendment 49**  
**Tom Vandenkendelaere**

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

*Text proposed by the Commission*

***(9a) With particular focus on the higher compliance costs for SMEs, the Commission should present simplified administrative procedures for SMEs to obtain the status of certified taxable person.***

Or. en

**Amendment 50**  
**Arndt Kohn, Peter Simon, Jeppe Kofod**

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

*Text proposed by the Commission*

*Amendment*

**(9a) Information on whether an economic operator is a certified taxable person should be accessible via the VIES system.**

Or. en

**Amendment 51**  
**Molly Scott Cato**  
on behalf of the Verts/ALE Group

**Proposal for a directive**  
**Recital 10**

*Text proposed by the Commission*

*Amendment*

(10) Certain taxable persons covered by particular arrangements excluding them from the general VAT rules, or who only occasionally carry out economic activities, should not be granted the certified taxable person status as far as those particular arrangements or occasional activities are concerned. Otherwise the smooth application of the proposed changes could be disrupted.

(10) Certain taxable persons covered by particular arrangements excluding them from the general VAT rules, or who only occasionally carry out economic activities, should not be granted the certified taxable person status as far as those particular arrangements or occasional activities are concerned. Otherwise the smooth application of the proposed changes could be disrupted. ***In addition, special attention should be paid to ensuring that small enterprises are not put at a competitive disadvantage compared to large enterprises in respect of the obtainment of the status of certified taxable persons.***

Or. en

**Amendment 52**  
**Sander Loones**

## Proposal for a directive

### Recital 11

*Text proposed by the Commission*

(11) Call-off stock refers to the situation where at the time of transport of goods to another Member State, the supplier already knows the identity of the person acquiring the goods to whom they will be supplied at a later stage and after arrival of the goods in the Member State of destination. This currently gives rise to a deemed supply (in the Member State of departure of the goods) and a deemed intra-Community acquisition (in the Member State of arrival of the goods), followed by a 'domestic' supply in the Member State of arrival and requires the supplier to be identified for VAT purposes in that Member State. To avoid this, these transactions, where they take place between two *certified* taxable persons should be, under certain conditions, considered as giving rise to one exempt supply in the Member State of departure and one intra-Community acquisition in the Member State of arrival.

*Amendment*

(11) Call-off stock refers to the situation where at the time of transport of goods to another Member State, the supplier already knows the identity of the person acquiring the goods to whom they will be supplied at a later stage and after arrival of the goods in the Member State of destination. This currently gives rise to a deemed supply (in the Member State of departure of the goods) and a deemed intra-Community acquisition (in the Member State of arrival of the goods), followed by a 'domestic' supply in the Member State of arrival and requires the supplier to be identified for VAT purposes in that Member State. To avoid this, these transactions, where they take place between two taxable persons should be, under certain conditions, considered as giving rise to one exempt supply in the Member State of departure and one intra-Community acquisition in the Member State of arrival.

Or. en

*Justification*

*The proposed quick-fixes, which can mean a significant relief in administrative burden, should not be limited to CTPs.*

## Amendment 53

Sander Loones

## Proposal for a directive

### Recital 14

*Text proposed by the Commission*

(14) Since the objectives of this Directive – improved operation of the VAT arrangements in the context of cross border

*Amendment*

(14) Since the objectives of this Directive – improved operation of the VAT arrangements in the context of cross border



B2B trade *and definition of the principles of the definitive VAT system*- cannot be sufficiently achieved by the Member States and can therefore be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on the European Union. In accordance with the principle of proportionality, as set out in that Article, this Directive does not go beyond what is necessary in order to achieve those objectives.

B2B trade - cannot be sufficiently achieved by the Member States and can therefore be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on the European Union. In accordance with the principle of proportionality, as set out in that Article, this Directive does not go beyond what is necessary in order to achieve those objectives.

Or. en

#### *Justification*

*To avoid legal complications and delay of the introduction of the quick-fixes, we should avoid a two-step approach and focus in this directive on the improved operation of the VAT arrangements in the context of cross border B2B trade.*

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

#### **Proposal for a directive** **Recital 15 a (new)**

*Text proposed by the Commission*

*Amendment*

*(15a) In keeping with the public interest and the financial interests of the European Union, whistle blowers should enjoy effective legal protection, in order to facilitate the detection and prevention of all forms of fraud.*

Or. fr

#### **Amendment 55** **Sander Loones**

#### **Proposal for a directive** **Article 1 – paragraph 1 – point 1**

Directive 2006/11/EC  
Article 13 a

*Text proposed by the Commission*

*Amendment*

[...]

*deleted*

Or. en

*Justification*

*To avoid legal complications and delay of the introduction of the quick-fixes, we should avoid a two-step approach and focus in this directive on the improved operation of the VAT arrangements in the context of cross border B2B trade.*

### **Amendment 56**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

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

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

Directive 2006/112/EC

Article 13 a – paragraph 1 – subparagraph 1

*Text proposed by the Commission*

*Amendment*

Any taxable person who has a place of business or a fixed establishment ***in the Community or in absence of place of business and fixed establishment has his permanent address or usual residence*** in the Community and who, in the course of his economic activity, carries out, or intends to carry out, any of the transactions referred to in Articles 17a, 20 and 21, or transactions in accordance with the conditions specified in Article 138 may apply to the tax authorities for the status of certified taxable person.

Any taxable person who has a place of business or a fixed establishment in the Community and who, in the course of his economic activity, carries out, or intends to carry out, any of the transactions referred to in Articles 17a, 20 and 21, or transactions in accordance with the conditions specified in Article 138 may apply to the tax authorities for the status of certified taxable person.

Or. en

### **Amendment 57**

**Dimitrios Papadimoulis**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 1**

Directive 2006/112/EC

Article 13 a – paragraph 1 – subparagraph 1

*Text proposed by the Commission*

Any taxable person who has a place of business or a fixed establishment in the Community or in absence of place of business and fixed establishment has his permanent address or usual residence in the Community and who, in the course of his economic activity, carries out, or intends to carry out, any of the transactions referred to in Articles 17a, 20 and 21, or transactions in accordance with the conditions specified in **Article 138** may apply to the tax authorities for the status of certified taxable person.

*Amendment*

Any taxable person who has a place of business or a fixed establishment in the Community or in absence of place of business and fixed establishment has his permanent address or usual residence in the Community and who, in the course of his economic activity, carries out, or intends to carry out, any of the transactions referred to in Articles 17a, 20 and 21, or transactions in accordance with the conditions specified in **Articles 138 and 138a** may apply to the tax authorities for the status of certified taxable person.

Or. en

**Amendment 58**

**Dimitrios Papadimoulis**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 1**

Directive 2006/112/EC

Article 13 a – paragraph 2 – point a

*Text proposed by the Commission*

(a) the absence of any serious infringement or repeated infringements of taxation rules and customs legislation, as well as of any record of serious criminal offences relating to the economic activity of the applicant;

*Amendment*

(a) the absence of any serious infringement or repeated infringements of taxation rules and customs legislation ***in the last 10 years***, as well as of any record of serious criminal offences relating to the economic activity of the applicant, ***regardless of whether the activity has taken place within the Union or elsewhere***;

Or. en

**Amendment 59**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

**Proposal for a directive**

**Article 1 – paragraph 1 – point 1**

Directive 2006/112/EC

Article 13 a – paragraph 2 – point a

*Text proposed by the Commission*

(a) the absence of any serious infringement or repeated infringements of taxation rules and customs legislation, as well as of any record of serious criminal offences relating to the economic activity of the applicant;

*Amendment*

(a) the absence of any serious infringement or repeated infringements of taxation rules and customs legislation, ***the absence of any serious tax adjustment by tax administrations***, as well as of any record of serious criminal offences relating to the economic activity of the applicant;

Or. en

**Amendment 60**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

**Proposal for a directive**

**Article 1 – paragraph 1 – point 1**

Directive 2006/112/EC

Article 13 a – paragraph 2 – point a a (new)

*Text proposed by the Commission*

*Amendment*

***(aa) the absence of any record of serious criminal offences relating to the economic activity of the applicant, such as, but not limited to:***

***(i) money laundering;***

***(ii) bankruptcy or insolvency fraud;***

***(iii) insurance fraud;***

***(iv) bribery and/or corruption;***

***(v) participation in a criminal organisation;***

***(vi) infringement of Articles 101 and***

*102 of the Treaty;*

*(vii) direct or indirect involvement in terrorist activities;*

Or. en

**Amendment 61**  
**Dimitrios Papadimoulis**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 1**  
Directive 2006/112/EC  
Article 13 a – paragraph 2 – point a a (new)

*Text proposed by the Commission*

*Amendment*

*(aa) the absence of any record of serious criminal offences relating to the economic activity of the applicant, such as, but not limited to:*

- (i) money laundering;*
- (ii) tax evasion;*
- (iii) mismanagement of Union funds and programmes;*
- (iv) bankruptcy (insolvency) fraud;*
- (v) tax avoidance;*
- (vi) bribery and corruption;*

Or. en

**Amendment 62**  
**Molly Scott Cato**  
on behalf of the Verts/ALE Group

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 1**  
Directive 2006/112/EC  
Article 13 a – paragraph 2 – point c a (new)

*Text proposed by the Commission*

*Amendment*

*(ca) the applicant shall be the beneficial owner of a bank account in a financial institution established in the Union.*

Or. en

**Amendment 63**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

**Proposal for a directive**

**Article 1 – paragraph 1 – point 1**

Directive 2006/112/EC

Article 13 a – paragraph 2 a (new)

*Text proposed by the Commission*

*Amendment*

*2a. In order to ensure a harmonised interpretation in the granting of the certified taxable person status, the Commission shall adopt by means of an implementing act further guidance for Member States regarding the evaluation of those criteria, which shall be valid across the Union. The first implementing act shall be adopted no later than one month after the entry into force of this Directive.*

Or. en

**Amendment 64**

**Tom Vandenkendelaere**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 1**

Directive 2006/112/EC

Article 13 a – paragraph 2 a (new)

*Text proposed by the Commission*

*Amendment*

*2a. The Commission shall publish implementing regulations and guidelines*

*in close connection to the implementing regulations and guidelines for the authorised economic operator for customs purposes.*

Or. en

**Amendment 65**

**Ivana Maletić**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 1**

Directive 2006/112/EC

Article 13 a – paragraph 2 a (new)

*Text proposed by the Commission*

*Amendment*

**2a. The criteria set out in paragraph 2 shall be commonly applied by all Member States based on clearly and precisely defined rules and procedures in implementing regulation.**

Or. en

**Amendment 66**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

**Proposal for a directive**

**Article 1 – paragraph 1 – point 1**

Directive 2006/112/EC

Article 13 a – paragraph 3 – subparagraph 1 – point d a (new)

*Text proposed by the Commission*

*Amendment*

**(da) taxable persons which do not have or cease to have a valid VAT registration number;**

Or. en

**Amendment 67**  
**Dimitrios Papadimoulis**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 1**  
Directive 2006/112/EC  
Article 13 a – paragraph 3 – subparagraph 2

*Text proposed by the Commission*

However, the taxable persons mentioned under points (a) to (d) may be granted the status of a certified taxable person for the other economic activities that they carry out.

*Amendment*

However, the taxable persons mentioned under points (a) to (d) may be granted the status of a certified taxable person for the other economic activities that they carry out, ***under the precondition that the results of those activities do not interfere with the activities which excluded those taxable persons from being granted the status of a certified taxable person in the first place.***

Or. en

**Amendment 68**  
**Tom Vandenkendelaere**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 1**  
Directive 2006/112/EC  
Article 13 a – paragraph 4 – subparagraph 1

*Text proposed by the Commission*

A taxable person who applies for the status of a certified taxable person shall supply all the information required by the tax authorities in order to enable them to take a decision.

*Amendment*

A taxable person who applies for the status of a certified taxable person shall supply all the information required by the tax authorities in order to enable them to take a decision. ***The Commission shall set up simplified administrative procedures for SMEs to obtain the status of a certified taxable person.***

Or. en



**Amendment 69**  
**Ivana Maletić**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 1**

Directive 2006/112/EC

Article 13 a – paragraph 4 – subparagraph 2 – point a

*Text proposed by the Commission*

*Amendment*

(a) those of the Member State where the applicant has established his business;

(a) those of the Member State where the applicant has established his business;  
***for digital businesses those of the Member States where the applicant has a significant digital presence, even if he is not physically located there;***

Or. en

**Amendment 70**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

**Proposal for a directive**

**Article 1 – paragraph 1 – point 1**

Directive 2006/112/EC

Article 13 a – paragraph 4 – subparagraph 2 – point c

*Text proposed by the Commission*

*Amendment*

(c) ***those of the Member State where the applicant has his permanent address or where he usually resides, where he has neither a place of business nor a fixed establishment.***

***deleted***

Or. en

**Amendment 71**

**Arndt Kohn, Jeppe Kofod, Peter Simon**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 1**

Directive 2006/112/EC

Article 13 a – paragraph 4 a (new)

*Text proposed by the Commission*

*Amendment*

**4a.** *Where the status of certified taxable person is granted, that information shall be made available via the VIES system. Changes to that status shall be updated in the system without delay.*

Or. en

### **Amendment 72**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

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

**Article 1 – paragraph 1 – point 1**

Directive 2006/112/EC

Article 13 a – paragraph 5

*Text proposed by the Commission*

*Amendment*

5. Where the application is refused, the grounds for refusal shall be notified by the tax authorities to the applicant together with the decision. Member States shall ensure that the applicant is granted a right of appeal against any decision to refuse an application.

5. Where the application is refused, the grounds for refusal shall be notified by the tax authorities to the applicant together with the decision. Member States shall ensure that the applicant is granted a right of appeal against any decision to refuse an application. ***Member States shall inform other Member States of that refusal decision and the reasons accompanying that decision through their tax authorities.***

Or. en

### **Amendment 73**

**Dimitrios Papadimoulis**

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

**Article 1 – paragraph 1 – point 1**

Directive 2006/112/EC

Article 13 a – paragraph 5

*Text proposed by the Commission*

5. Where the application is refused, the grounds for refusal shall be notified by the tax authorities to the applicant together with the decision. Member States shall ensure that the applicant is granted a right of appeal against any decision to refuse an application.

*Amendment*

5. Where the application is refused, the grounds for refusal shall be notified by the tax authorities to the applicant together with the decision. Member States shall ensure that the applicant is granted a right of appeal against any decision to refuse an application. ***An appeal procedure shall be initiated within 12 weeks of the announcement of the decision to the applicant.***

Or. en

**Amendment 74**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

**Proposal for a directive**

**Article 1 – paragraph 1 – point 1**

Directive 2006/112/EC

Article 13 a – paragraph 6

*Text proposed by the Commission*

6. The taxable person who has been granted the status of certified taxable person shall inform the tax authorities without delay of any factor arising after the decision was taken, which may affect or influence the continuation of that status. The tax status shall be withdrawn by the tax authorities where the criteria set out in paragraph 2 are no longer met.

*Amendment*

6. The taxable person who has been granted the status of certified taxable person shall inform the tax authorities without delay of any factor arising after the decision was taken, which may affect or influence the continuation of that status. The tax status shall be withdrawn by the tax authorities where the criteria set out in paragraph 2 are no longer met. ***Tax authorities of the Member States having granted the status of certified taxable person shall review that decision, at least every two years, to ensure that the conditions are still met. If the taxable person has not informed the tax authorities of any factor possibly affecting the certified taxable person status, it shall be subject to proportionate, efficient and***

*dissuasive sanctions, including the loss of the certified taxable person status.*

Or. en

**Amendment 75**  
**Dimitrios Papadimoulis**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 1**  
Directive 2006/112/EC  
Article 13 a – paragraph 6

*Text proposed by the Commission*

6. *The* taxable person who has been granted the status of certified taxable person shall inform the tax authorities *without delay* of any factor arising after the decision was taken, which may affect or influence the continuation of that status. The tax status shall be withdrawn by the tax authorities where the criteria set out in paragraph 2 are no longer met.

*Amendment*

6. A taxable person who has been granted the status of certified taxable person shall inform the tax authorities *within a period defined by the Member State concerned* of any factor arising after the decision was taken, which may affect or influence the continuation of that status. *Tax authorities shall reserve their right to apply strict infringement procedures against any concealment of such factors.* The tax status shall be withdrawn by the tax authorities where the criteria set out in paragraph 2 are no longer met.

Or. en

**Amendment 76**  
**Ivana Maletić**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 1**  
Directive 2006/112/EC  
Article 13 a – paragraph 7 a (new)

*Text proposed by the Commission*

*Amendment*

*7 a. Procedures relating to refused applications, changes to the situation of the taxable person, appeal procedures and*

*procedures to re-apply for certified taxable person status shall be defined in an implementing regulation and shall be commonly applied in all Member States.*

Or. en

**Amendment 77**  
**Sander Loones**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 2**  
Directive 2006/112/EC  
Article 17 a – paragraph 1

*Text proposed by the Commission*

1. The transfer by a **certified** taxable person of goods forming part of his business assets to another Member State under call-off stock arrangements shall not be treated as a supply of goods for consideration.

*Amendment*

1. The transfer by a taxable person of goods forming part of his business assets to another Member State under call-off stock arrangements shall not be treated as a supply of goods for consideration.

Or. en

*Justification*

*The proposed quick-fixes, which can mean a significant relief in administrative burden, should not be limited to CTPs.*

**Amendment 78**  
**Sander Loones**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 2**  
Directive 2006/112/EC  
Article 17 a – paragraph 2 – point a

*Text proposed by the Commission*

(a) goods are dispatched or transported by a **certified** taxable person, or by a third party on behalf of that **certified** taxable person, to another Member State with a

*Amendment*

(a) goods are dispatched or transported by a taxable person, or by a third party on behalf of that taxable person, to another Member State with a view that those goods

view that those goods shall be supplied there, at a later stage and after arrival, to another *certified* taxable person;

shall be supplied there, at a later stage and after arrival, to another taxable person;

Or. en

**Amendment 79**  
**Sander Loones**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 2**  
Directive 2006/112/EC  
Article 17 a – paragraph 2 – point b

*Text proposed by the Commission*

(b) the *certified* taxable person dispatching or transporting the goods is not established in the Member State to which the goods are dispatched or transported;

*Amendment*

(b) the taxable person dispatching or transporting the goods is not established in the Member State to which the goods are dispatched or transported;

Or. en

**Amendment 80**  
**Sander Loones**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 2**  
Directive 2006/112/EC  
Article 17 a – paragraph 2 – point c

*Text proposed by the Commission*

(c) the *certified* taxable person to whom the goods are supplied is identified for VAT purposes in the Member State to which the goods are transported or dispatched and both his identity and the VAT identification number assigned to him by that Member State are known to the *certified* taxable person referred to in point (b) at the time when the dispatch or the transport begins;

*Amendment*

(c) the taxable person to whom the goods are supplied is identified for VAT purposes in the Member State to which the goods are transported or dispatched and both his identity and the VAT identification number assigned to him by that Member State are known to the taxable person referred to in point (b) at the time when the dispatch or the transport begins;

**Amendment 81**  
**Sander Loones**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 2**  
Directive 2006/112/EC  
Article 17 a – paragraph 2 – point d

*Text proposed by the Commission*

(d) the *certified* taxable person dispatching or transporting the goods has recorded the dispatch or transport in the register provided for in Article 243(3) and has included the identity of the *certified* taxable person acquiring the goods and the VAT identification number assigned to him by the Member State to which the goods are dispatched or transported in the recapitulative statement as provided for in Article 262.

*Amendment*

(d) the taxable person dispatching or transporting the goods has recorded the dispatch or transport in the register provided for in Article 243(3) and has included the identity of the taxable person acquiring the goods and the VAT identification number assigned to him by the Member State to which the goods are dispatched or transported in the recapitulative statement as provided for in Article 262.

**Amendment 82**  
**Sander Loones**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 2**  
Directive 2006/112/EC  
Article 17 a – paragraph 3 – introductory part

*Text proposed by the Commission*

3. Where the conditions laid down in paragraph 2 are met, at the time of the transfer of the right to dispose of the goods to the *certified* taxable person referred to in point (c) of that paragraph, the following rules shall apply:

*Amendment*

3. Where the conditions laid down in paragraph 2 are met, at the time of the transfer of the right to dispose of the goods to the taxable person referred to in point (c) of that paragraph, the following rules shall apply:

**Amendment 83**  
**Sander Loones**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 2**  
Directive 2006/112/EC  
Article 17 a – paragraph 3 – point a

*Text proposed by the Commission*

(a) a supply of goods, exempt from VAT in accordance with Article 138(1) shall be deemed to be made by the **certified** taxable person that dispatched or transported the goods either by himself or by a third party on his behalf in the Member State from which the goods were dispatched or transported;

*Amendment*

(a) a supply of goods, exempt from VAT in accordance with Article 138(1) shall be deemed to be made by the taxable person that dispatched or transported the goods either by himself or by a third party on his behalf in the Member State from which the goods were dispatched or transported;

Or. en

**Amendment 84**  
**Sander Loones**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 2**  
Directive 2006/112/EC  
Article 17 a – paragraph 3 – point b

*Text proposed by the Commission*

(b) an intra-Community acquisition of goods shall be deemed to be made by the **certified** taxable person to whom those goods are supplied in the Member State to which the goods were dispatched or transported.

*Amendment*

(b) an intra-Community acquisition of goods shall be deemed to be made by the taxable person to whom those goods are supplied in the Member State to which the goods were dispatched or transported.

Or. en

**Amendment 85**  
**Othmar Karas**



**Proposal for a directive**

**Article 1 – paragraph 1 – point 2 a (new)**

Directive 2006/112/EC

Article 135 – paragraph 1 – point m a (new)

*Text proposed by the Commission*

*Amendment*

**2a. In Article 135(1), the following point (m) is added:**

**(m) services provided by groups of taxable persons for members of the group, provided the following conditions are met:**

**(i) the group itself and all its members are established or resident in the Community;**

**(ii) the group carries out an autonomous activity and acts as an independent entity towards its members;**

**(iii) the members of the group mainly carry out banking, insurance and pension fund transactions pursuant to Article 135(1)(a) to (g);**

**(iv) the other services supplied by the group are necessary to allow members to supply services which are exempt pursuant to Article 135(1)(a) to (g);**

**(v) if the other services are provided between the members, these services are also necessary to allow members to supply services which are exempt pursuant to Article 135(1)(a) to (g);**

**(vi) the group claims from its members only the exact reimbursement of their share of the joint expenses.**

Or. de

*Justification*

*In keeping with Article 132(1) of this directive, some Member States have also introduced tax exemptions for groups of banks and insurance companies. This amendment seeks to ensure that exemption arrangements of this kind are consistent with the directive, so that smaller banks and insurance companies in particular are not faced with a disproportionate increase in their tax liabilities, which might in turn lead them to charge customers higher prices for*

banking and insurance services. In addition, the groups make economic sense when it comes to bundling services in the area of IT and reporting.

#### **Amendment 86**

**Arndt Kohn, Peter Simon, Jeppe Kofod**

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

#### **Article 1 – paragraph 1 – point 3**

Directive 2006/112/EC

Article 138 – paragraph 1 – point b

#### *Text proposed by the Commission*

(b) the taxable person or non-taxable legal person for whom the supply is made is identified for VAT purposes in a Member State other than that in which dispatch or transport of the goods begins;

#### *Amendment*

(b) the taxable person or non-taxable legal person for whom the supply is made is identified for VAT purposes in a Member State other than that in which dispatch or transport of the goods begins ***and possesses a VAT identification number accessible via the VIES;***

Or. en

#### **Amendment 87**

**Sander Loones**

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

#### **Article 1 – paragraph 1 – point 5**

Directive 2006/112/EC

Article 243 – paragraph 3 – subparagraph 1 – introductory part

#### *Text proposed by the Commission*

Every ***certified*** taxable person who transfers goods under the call-off stock arrangements referred to in Article 17a shall keep a register of the following:

#### *Amendment*

Every taxable person who transfers goods under the call-off stock arrangements referred to in Article 17a shall keep a register of the following:

Or. en

#### **Amendment 88**

**Sander Loones**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 5**

Directive 2006/112/EC

Article 243 – paragraph 3 – subparagraph 2

*Text proposed by the Commission*

Every *certified* taxable person to whom goods are supplied under the call-off stock arrangements referred to in Article 17a shall keep a register of those goods.

*Amendment*

Every taxable person to whom goods are supplied under the call-off stock arrangements referred to in Article 17a shall keep a register of those goods.

Or. en

**Amendment 89**

**Sander Loones**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 6**

Directive 2006/112/EC

Article 262 – paragraph 2

*Text proposed by the Commission*

**2.** *In addition to the information referred to in paragraph 1, every certified taxable person shall identify the certified taxable persons for whom goods are intended and which are dispatched or transported under call-off stock arrangements in accordance with the conditions set out in Article 17a..*

*Amendment*

*deleted*

Or. en

**Amendment 90**

**Ivana Maletić**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 6 a (new)**

Directive 2006/112/EC

Title XIV – Chapter 2 a (new)

*Text proposed by the Commission*

*Amendment*

*(6a) The following Chapter is inserted in Title XIV:*

*'Chapter 2a*

*VAT dispute resolution mechanism*

*Article 398a*

*1. A VAT dispute resolution mechanism shall be set up as an online VAT dispute resolution platform with the aim of allowing Member States resolve disputes where the Mutual Agreement Procedure does not lead to a result. A VAT dispute resolution mechanism shall contain approaches on how to relieve disputes when they occur, and procedures to resolve disputes.*

*2. The VAT dispute resolution platform shall be user-friendly and easily accessible, with inbuilt time limits for resolving complaints.*

*3. The VAT dispute resolution mechanism board shall be composed of Member States' competent authorities.'*

Or. en

**Amendment 91**  
**Thierry Cornillet**

**Proposal for a directive**  
**Article premier – paragraph 1 – point 9**  
Directive 2006/112/EC  
Articles 403 and 404

*Text proposed by the Commission*

(9) *Articles 403 and 404 are* deleted.

*Amendment*

(9) *Article 403 is* deleted.

Or. fr

**Amendment 92**  
**Thierry Cornillet**

**Proposal for a directive**

**Article premier – paragraph 1 – point 9 a (new)**

Directive 2006/112/EC

Article 404

*Present text*

*Every four years starting from the adoption of this Directive, the Commission shall, on the basis of information obtained from the Member States, present a report to the European Parliament and to the Council on the operation of the common system of VAT in the Member States and, in particular, on the operation of the transitional arrangements for taxing trade between Member States. That report shall be accompanied, where appropriate, by proposals concerning the definitive arrangements.*

*Amendment*

*"Article 404 is replaced by the following:*

*One year after the entry into force of the Directive, and every three years thereafter, the Commission shall forward to the European Parliament and the Council a report on the exemption scheme for imports from third countries and its compatibility with the European framework and on cooperation with the competent authorities of third States, in particular as regards the combating of fraud. Two years after the entry into force of the Directive, and every three years thereafter, the Commission shall forward to the European Parliament and the Council a report on national practices as regards the imposition of administrative and criminal penalties on legal and natural persons found guilty of VAT fraud. The Commission shall work with the competent national and European authorities to follow up, if appropriate, the recommendations designed to bring about a minimum degree of harmonisation."*

(<http://www.at4am.ep.parl.union.eu/at4am/ameditor.html?documentID=23009&locale=en#stv!lCnt=1&langISO0=fr&crCnt=1&crID0=4338>)

**Amendment 93**  
**Thierry Cornillet**

**Proposal for a directive**  
**Article premier – paragraph 1 – point 9 b (new)**  
Directive 2006/112/EC  
Article 404 a (new)

*Text proposed by the Commission*

*Amendment*

**(9b) The following Article 404a is inserted:**

***Every three years, each Member State shall submit a report assessing the effectiveness of the VAT fraud monitoring system to the Commission, which shall forward it to OLAF.***

**Amendment 94**  
**Tom Vandenkendelaere**

**Proposal for a directive**  
**Article 1 a (new)**  
Regulation (EU) No 904/2010  
Article 31 – paragraph 1

*Present text*

*Amendment*

***Article 1a (new)***

***In Article 31 of Council Regulation (EU) No 904/2010, paragraph 1 is replaced by the following:***

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

"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. This information shall correspond to the data referred to in Article 17.

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. This information shall correspond to the data referred to in Article 17. ***The VAT information exchange system (VIES) shall include a reference whether a taxable person has the status of a certified taxable person.***

Or. en

(<https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32010R0904&rid=1>)

#### **Amendment 95**

**Molly Scott Cato**

on behalf of the Verts/ALE Group

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

**Article 2 – paragraph 2 a (new)**

*Text proposed by the Commission*

*Amendment*

***2a. Every three years starting from the adoption of this Directive, the Commission shall, on the basis of information obtained from the Member States, present a report to the European Parliament and to the Council on the implementation of the criteria to define a certified taxable person in the Member States and, in particular, on the impact it can have in fighting VAT fraud. That report shall be accompanied, where appropriate, by a proposal for a legislative act.***

Or. en