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## **REPORT**

on the European Court of Auditors' Special Report No 8/2007 concerning administrative cooperation in the field of value added tax (2008/2151(INI))

Committee on Budgetary Control

Rapporteur: Bart Staes

Rapporteur for opinion (\*):  
Bilyana Ilieva Raeva, Committee on Economic and Monetary Affairs

(\* ) Associated committees - Rule 47 of the Rules of Procedure

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(\*) Associated committees - Rule 47 of the Rules of Procedure

## MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

### on the European Court of Auditors' Special Report No 8/2007 concerning administrative cooperation in the field of value added tax (2008/2151(INI))

*The European Parliament,*

- having regard to the European Court of Auditors' Special Report No 8/2007 concerning administrative cooperation in the field of value added tax, together with the Commission's replies<sup>1</sup>,
  - having regard to Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources<sup>2</sup>,
  - having regard to Rule 45 of its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control and to the opinion of the Committee on Economic and Monetary Affairs (A6-0427/2008),
- A. Whereas value added tax (VAT) evasion and fraud not only affect the financing of Member States' budgets, but also the EU own resources system insofar as reductions in the VAT own resource have to be compensated by an increase in the gross national income (GNI) own resource and thus distortions caused by VAT fraud affect the overall balance of the own resource system,
- B. Whereas the Commission, in its communication of 31 May 2006 concerning the need to develop a co-ordinated strategy to improve the fight against fiscal fraud (COM(2006)0254), observed that Member States were not making sufficient use of the possibilities for administrative cooperation offered by the reinforcement of the legal framework under Regulation (EC) No 1798/2003<sup>3</sup>, and considered the level of administrative cooperation to be disproportionate to the volume of intra-Community trade,
- C. Whereas the Court of Auditors' analysis in Special Report No 8/2007 as to whether the information exchanges between Member States are carried out in a timely and effective manner and whether adequate administrative structures and procedures are in place to support administrative cooperation confirmed that the main objective of Regulation (EC) No 1798/2003, i.e. effective administrative cooperation to combat VAT evasion, has not been achieved,
1. Welcomes the Court of Auditors' Special Report No 8/2007, which provides an independent assessment of administrative cooperation in the fight against VAT evasion and fraud and analyses Member States' performance and the Commission's role in great detail; concludes, on the basis of the Court of Auditors' findings, that Regulation (EC) No

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<sup>1</sup> OJ C 20, 25.1.2008, p. 1.

<sup>2</sup> OJ L 163, 23.6.2007, p. 17.

<sup>3</sup> Council Regulation (EC) No 1798/2003 of 7 October 2003 on administrative cooperation in the field of value added tax. Regulation as last amended by Regulation (EC) No 143/2008 (OJ L 44, 20.2.2008, p. 1).

1798/2003 is not an effective tool for administrative cooperation as several Member States obstruct its implementation and the Commission's role is limited;

### ***Quantifying VAT fraud***

2. Is aware of the fact that the actual volume of VAT evasion and fraud is difficult to assess, as many Member States either do not collect or do not publish data; notes that according to estimates quoted by the Court, VAT revenue losses amounted to EUR 17 billion in Germany for 2005 and EUR 18,2 billion in the UK for the tax year 2005-2006; notes that the volume of VAT fraud could exceed the volume of the Community's total annual budget;
3. Welcomes the Commission's initiative to launch a study to obtain solid estimates of the amount of tax fraud, including VAT fraud, in the different Member States; invites the Commission to inform Parliament's competent committees of the findings of the study as soon as they are available;
4. Urges the Commission and the Council to give a higher priority to the development of a common approach in order to quantify and analyse VAT fraud, which should allow assessment as to whether measures taken by Member States against VAT evasion and fraud are successful, or whether they just trigger a displacement of VAT fraud to other economic sectors or Member States;
5. Requests the Commission, the Council and the Member States to fully take into account the recommendations of the Contact Committee of the Supreme Audit Institutions of the European Union of December 2007, which include proposals as to how Member States could improve their estimates and how a single model for the estimation of VAT fraud could be established;

### ***Shortcomings in the performance of Member States' authorities***

6. Is concerned about the shortcomings identified by the Court of Auditors as regards administrative cooperation between Member States in the field of VAT;
7. Is worried that the Court observed that in some Member States basic requirements for effective cooperation were missing; notes the following deficiencies in particular:
  - almost half of the requests for information from one Member State to another were not answered within the current three-month deadline,
  - the organisational set up of the central liaison offices (CLO), i.e. the main channels for information exchange, contributed to delays; Italy and the Netherlands split their CLOs between several departments without coordinating them effectively and Germany split its CLO into several services without informing the other Member States properly,
  - there are significant differences between the number of requests for information which a Member State claims to have received and the number of requests other Member States claim to have sent to it; Italy claimed to have received 54 % requests less and

Germany 32 % requests more than other Member States claimed to have sent to them in 2005;

8. Urges Member States to guarantee timely exchange of information on request; is convinced that the proposed amendments to the VAT directive and to Regulation No 1798/2003 aiming at shortening the deadlines for the collection and the exchange of information will only produce their full effects if Member States which have not yet done so set up monitoring mechanisms to ensure timely answers to requests; requests the Commission to inform it about the progress made by individual Member States in setting up the monitoring mechanisms and to assess their effectiveness;
9. Calls on the Council to address the discrepancy between the number of requests for information which a Member State claims to have received and the number of requests other Member States claim to have sent to it, and to solve this problem as a matter of urgency;
10. Recommends to the Commission that, within their national reform programmes under the Lisbon strategy, Member States report on the implementation of data requirements towards other Member States; considers it important, where data provision from one Member State to another is subject to systematic delay, that infringement procedures be initiated by the Commission against the Member State that delays the provision of data;
11. Calls on the Commission to facilitate further exchange of best practices and coordination between Member States as regards the organisational arrangements for administrative cooperation;
12. Invites Member States to fully exploit the possibility of delegating competences as regards information exchange to local tax offices in order to speed up and improve the quality of cooperation; notes that a secured electronic information channel between local offices in different Member States was made available by the Commission in 2007;
13. Recognises that administrative cooperation at EU level is an essential tool for combating tax fraud; encourages Member States to exploit fully the possibility of setting up effective administrative cooperation between local tax offices, including by means of electronic communication;
14. Notes that Belgium founded the Eurocanet (European Carousel Network) in order to improve the spontaneous exchange of information; notes that, meanwhile, 24 Member States participate in this exchange of information on companies suspected of being involved in missing trader fraud;
15. Notes that, according to experts, Eurocanet enables tax administrations to detect VAT fraud quicker as it provides for a comprehensive information exchange, uses the Belgian authorities as a central coordinating point and provides for the involvement of operational administrative anti-fraud services;
16. Observes however that the efficiency of Eurocanet is reduced by the fact that three big Member States, Germany, Italy and the UK, do not participate; calls on Germany, Italy and the UK to join Eurocanet;

17. Is worried at the Court's detection of serious weaknesses in the VAT Information Exchange System (VIES) due to delays in collecting and capturing data and problems in correcting wrong data; requests Member States and the Commission to remedy these weaknesses as a matter of urgency by the end of 2008;
18. Fails to understand why Member States, despite the Commission's efforts to facilitate an agreement, still have not agreed on common criteria for the cancellation of VAT numbers, although the possibility for a quick withdrawal of a VAT number is an essential element in stopping and preventing VAT fraud;
19. Regrets that simultaneous, multilateral controls are not sufficiently used by Member States, although the Community provides for their funding and the Court of Auditors reports that good results can be achieved;
20. Regrets, particularly in the light of the above-mentioned shortcomings observed by the Court of Auditors with regard to Germany, that Germany did not comply with the Court's audit request; supports the Court of Auditors' view that Germany's refusal constitutes a breach of its obligations under the EC Treaty; notes that the Commission has started infringement proceedings before the Court of Justice against Germany; invites the Court of Auditors to carry out the planned audit in Germany in the case of a finding of infringement by the Court of Justice;
21. Notes that the Council's working party on tax questions discussed the Court of Auditors' Special Report; invites the Council to adopt formal conclusions regarding the Court of Auditors' findings, as it is done for the other Special Reports during the Commission discharge procedure, before December 2008;

#### ***Follow-up to the Court of Auditors' findings in terms of new Community legislation***

22. Welcomes the Commission's proposals for amendment of the VAT Directive<sup>1</sup> and the VAT Administrative Cooperation Regulation<sup>2</sup> designed to speed up the collection and exchange of information on intra-Community transactions from 2010 onwards, and urges the Council to adopt the proposed measures quickly;
23. Invites the Commission to submit further proposals aimed at reinforcing Member States' ability to collect non-paid VAT by making traders jointly and severally liable for tax losses in cases where their non-compliance with reporting obligations facilitated the fraud;
24. Invites the Commission to submit further proposals on automated access by all other Member States to certain non-sensitive data held by Member States on their own taxable persons and on the harmonisation of procedures for the registration and de-registration of persons liable for VAT to ensure the swift detection and de-registration of counterfeit taxable persons;

#### ***The Commission's current role and future perspectives***

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

<sup>2</sup> Council Regulation (EC) No 1798/2003 of 7 October 2003 on administrative cooperation in the field of value added tax (OJ L 264, 15.10.2003, p. 1).

25. Notes that, under Regulation No 1798/2003, the Commission evaluates the functioning of administrative cooperation and pools Member States' experience; notes the Commission's intention to set up a monitoring system with quantifiable indicators in order to assess whether Member States are able and actually do provide efficient assistance to each other; requests the Commission to inform Parliament of the state of play before the start of the forthcoming discharge procedure;
26. Notes that the Commission has no access to the content of information exchanged under Regulation (EC) No 1798/2003, but that its role is limited to the maintenance and development of the communication network; agrees with the Court of Auditors that this hampers the Commission's ability to detect the reasons for problems and to put forward solutions;
27. Notes that Member States refuse to grant the Commission (OLAF) access to the content of the data exchanged under Regulation No 1798/2003 and to data exchanged in the framework of Eurocanet; notes the position of the Commission (OLAF) that, if it was granted access to the data, it would generate significant added value by providing analysis on trends and newly detected fraudulent schemes from a Community perspective;
28. Notes that Europol opened an analytical work file on missing trader intra-Community fraud in April 2008, which aims at identifying the organisers of fraud, uncovering their criminal networks and analysing the most common forms of missing trader intra-Community fraud;
29. Notes the conclusions of the ECOFIN Council of 7 October 2008, which agreed to establish a new mechanism to improve cooperation between Member States in order to combat VAT fraud, the so-called "Eurofisc"; notes that Eurofisc would build on Eurocanet; further notes that, according to the guidelines adopted by the ECOFIN Council, Eurofisc would be a decentralised network for the exchange of information between Member States, would involve all Member States on a voluntary basis and would be organised by agreement of the participating Member States, with the support of the Commission;
30. Agrees that a strong political impetus is needed in order to achieve substantial improvements in cooperation in the fight against VAT fraud; is, however, convinced that the introduction of Eurofisc can only provide added value if participation in it is compulsory for all Member States in order to avoid the problems encountered by Eurocanet and if the Commission fully participates in the activities of Eurofisc and plays a coordinating role;
31. Asks the Council to continue negotiations on the proposal for a regulation on mutual administrative assistance in the fight against fraud affecting the financial interests of the European Community, including VAT fraud, which would provide a detailed framework for multidisciplinary administrative anti-fraud cooperation;
32. Invites the Commission's responsible services, DG Taxation and Customs Union and the European Anti-Fraud Office (OLAF), to create a task force in order to examine the following questions:

- how can the Commission achieve synergies between the different services working on the fight against VAT fraud in order to avoid duplication of work and competition between different services?
- to what extent should the Commission be granted access to the content of information exchanged between Member States?
- could the Commission become a central coordinating body for administrative cooperation between Member States, and if so how?
- how should the Commission's activities in fighting VAT fraud relate to the activities of Europol and Eurojust?

***Stepping-up cooperation between judicial authorities***

33. Calls on Member States to remove legal obstacles in national law which hamper cross-border prosecution, in particular in cases where the VAT losses occur in another Member State;

34. Notes that, according to the Commission, Community revenue resulting from the VAT own resource is protected by the Convention on the protection of the European Community's financial interests of 1995<sup>1</sup>; observes that the Council adopted an explanatory report in 1997 which explicitly excluded VAT from the scope of the Convention; notes that the explanatory report has no legally binding effects; invites the Council to review its interpretation in order to remove legal obstacles hampering the prosecution of cross-border VAT fraud;

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35. Instructs its President to forward this resolution to the Council, the Commission, the Court of Auditors, Europol and Eurojust and the governments and parliaments of the Member States.

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<sup>1</sup> OJ C 316, 27.11.1995.



## **EXPLANATORY STATEMENT**

### **I. Introduction**

The starting point for the current debate was the Commission communication of May 2006 concerning the need to develop a co-ordinated strategy to improve the fight against fiscal fraud (COM(2006)254) the issue of VAT fraud. The first tangible result in order to improve administrative cooperation was the legislative proposal (COM(2008)147), aiming at shortening deadlines for the collection and exchange of information by Member States administrative authorities.

Thus, the Court presented its Special Report No. 8/2007 concerning administrative cooperation of Member States at a crucial moment. In the rapporteur's view the Court's assessment contributes important elements to the discussion and deserves broad attention in Member States and EU institutions. The Special Report was presented to the Committee on Budgetary Control on 26 March 2008. In addition, the committee held a public hearing on 5 May 2008.

The rapporteur is concerned that the factual basis for the discussion is still incomplete: Solid estimates of the actual volume of VAT fraud are still not available for all Member States. The figures available are worrying: Estimates quoted by the Court say that VAT revenue losses amounted to 17 billion € in Germany for 2005 and to 18,2 billion € in the UK for the tax year 2005-06. There are initiatives which aim at providing clarity : The Commission launched a study which is expected to be finalised in 2008 and should provide reliable estimates of tax fraud, including VAT fraud, in the different Member States. The Contact Committee of the Supreme Audit Institutions of the European Union adopted recommendations for a single model for the estimation of VAT fraud on 4 December 2007.

### **II. The Court' audit and the Commission's replies**

The aim of the audit was to assess whether the information exchanges between Member States are carried out in a timely and effective manner and whether administrative structures and procedures are in place to support administrative cooperation.

With regard to Member States' performance, the Court mainly examined the three types of information exchange under Regulation No. 1798/2003: information exchange on request and without prior request and information exchange through the VAT Information Exchange System (VIES). VIES provides for a largely automated exchange of data between tax administrations and enables traders to obtain confirmation that their trading partners in other MS are registered. The Court found serious shortcomings in all areas of Member States' cooperation. The rapporteur notes positively that the Court named Member States which performed well and those which presented serious deficiencies.

The Court also examined how the Commission carried out its tasks under Regulation No. 1798/2003 and checked how the Commission managed Fiscalis. Fiscalis is a Community programme to improve the operations of the taxation system in the internal market. It finances activities to improve cooperation between Member States and between them and the

Commission in the fields of VAT and other taxes. The financial envelope for the period 2008-2013 is 156 900 000 €. The Court highlighted legal limitations to the Commission's possibilities to foster cooperation. The Commission has no access to the content of the information exchanged under Regulation No. 1798/2003.

In its replies the Commission largely shares the Court's observations and agrees that major improvements in Member States' administrative cooperation are necessary.

The rapporteur is pleased with the Commission's constructive reaction to the Court's report. With regard to Member States he notes that seven Member States - France, Italy, Luxembourg, the Netherlands, Poland, Slovenia and the UK - accepted the Court's request for audit missions whereas one Member State, Germany, refused. Unfortunately the German authorities did not accept the rapporteur's invitation to present their views before the Committee on Budgetary Control. In view of the relevance of VAT fraud for the overall balance of the Community's own resources system, the rapporteur fully supports the Court's approach. He considers that the situation should be clarified in order to prevent Germany's position to hamper the Court' work in the future. The Commission has started an infringement procedure against Germany in September 2008.

### **III. Perspectives for improving cooperation beyond Regulation No 1798/2003**

#### ***1. Legislative proposal to shorten deadlines***

The Commission presented a proposal to amend directive 2006/112/EC and Regulation No 1798/2003 in order to shorten deadlines for Member States' collection and exchange of data (COM(2008)147). The rapporteur fears that this may not produce the desired effects if Member States - as suggested by the Court' findings - are unable to guarantee timely information exchange in practice.

#### ***2. Activities of different Commission services***

The rapporteur sees a risk that several Commission services may carry out similar tasks with regard to combating VAT fraud. DG TAXUD is responsible for the Commission's tasks under regulation No 1798/2003. Following the Commission communication of 2006 a new unit in charge of administrative co-operation and fight against fiscal fraud was created within DG TAXUD. At the same time OLAF is more and more active in the field of VAT fraud. Current legislation excludes OLAF investigations in the field of VAT. As a Commission service, however, OLAF is responsible for the Commission's tasks set out in Article 280 EC Treaty, namely to provide Member States with assistance in organising close and regular cooperation in order to coordinate their activities for the protection of the financial interests of the Community. On the basis of the Commission's interpretation of the EC's financial interests of Article 280 EC Treaty, which includes VAT revenue, OLAF argues it is competent to assist, coordinate and cooperate with Member States also in the field of VAT. There is however no specific legal base for OLAF's activities in this field. The Commission proposal for a regulation on mutual administrative assistance for the protection of the financial interests of

the Community<sup>1</sup>, which was supported by Parliament<sup>2</sup>, is currently being blocked by the Council. In its Eighth activity report for the year 2007 OLAF estimated the total financial impact of its open and closed VAT cases at the end of 2007 at 727.8 million €. Several Member States refuse to cooperate with OLAF on VAT, arguing that 280 EC Treaty, in their interpretation, does not include VAT.

The rapporteur supports the Court's view that the Commission's possibilities to foster cooperation under Regulation No. 1798/2003 are insufficient. At the same time he acknowledges that without a specific legal base OLAF's activities are likely to be blocked by those Member States who argue that VAT does not form part of the financial interests of the Community.

Therefore he considers the Commission should set up a task force composed of the services concerned in order to examine how synergies can be achieved and how the Commission's role could be stepped up. The task force may also examine potential synergies with regard to financing activities through the Fiscalis programme, which is managed by DG TAXUD, and the Hercule programme. Hercule II (2007-2013) is a Community action programme managed by the Commission (OLAF) to promote activities in the field of the protection of the Community's financial interests. Its financial envelope for 2008-2013 is 98 525 000 €. It was increased by 44 million € following the anti-contraband and anti-counterfeit agreement between the Commission, Member States and the cigarette producer Philip Morris International of 2004 under which Philip Morris was committed to pay USD 1,25 billion over a period of 12 years.

### ***3. Eurocanet***

Currently 24 Member States cooperate more intensively than foreseen in Regulation No 1798/2003 in the so-called European Carousel Fraud Network (Eurocanet). Eurocanet means spontaneous information exchange on companies suspected to be involved in missing trader fraud. It goes back to a Belgian initiative. The Belgian authorities act as a central contact point for the exchange of data. This allows for a quick pooling of information. In addition, the information, although exchanged through the same channels as information exchanged between the CLO's under Regulation No 1798/2003, is forwarded to the operational anti-fraud services of Member States' administrations. However, three important Member States in terms of the volume of intra-Community trade, Germany, the United Kingdom and Italy, do not participate.

On 7 October 2008 the ECOFIN Council adopted guidelines in order to amend Regulation No 1798/2003 and to create a so-called "Eurofisc". Eurofisc would be a decentralised network, involve all Member States on a voluntary basis and would be organised by agreement of the participating Member States, with the support of the Commission. The work of Eurofisc would be led by coordinators who they designate among themselves. In an initial phase and notwithstanding possible additions to the mandate at a later stage, the mandate of Eurofisc would be to provide a multilateral early warning mechanism for combating VAT fraud and coordinate the exchange of information and the reactions of the participating Member States

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<sup>1</sup> COM(2004)509 and COM(2006)473.

<sup>2</sup> Resolution P6\_TA(2005)0255 of 23.6.2005.

on warnings received.

The rapporteur thinks that, if Member States are not obliged to participate in Eurofisc, the main problem of Eurocanet persists. He considers Parliament should send a strong signal to the ECOFIN Council that, instead of falling back into intergovernmental thinking, it should rather address the question how the Commission could play a more active role as a coordinating body.

#### ***4. Europol and Eurojust***

Both Europol and Eurojust are active in the fight against VAT fraud.

Europol opened an analytical work file on missing trader intra-Community fraud in April 2008, which aims at identifying the fraud organisers, uncovering their criminal networks and analysing the most common forms of missing trader intra-Community fraud. Eurojust held a coordination meeting involving several Member States and third countries concerning a transnational carousel fraud case in 2007. The rapporteur is of the opinion that the activities of Europol and Eurojust could provide added value as regards the criminal law angle of VAT fraud. However, there is a need to clarify the different tasks and possibilities of cooperation of these bodies with the Commission in order to avoid double work.

#### **IV. Conclusions**

The rapporteur considers it is of utmost importance to make further efforts to assess the actual volume of VAT fraud. Member States should comply with the Court's recommendations and step up their efforts to better exploit the potential of administrative cooperation under the current legal framework. Furthermore, he thinks Parliament should call on the Council not to create new intergovernmental structures but to explore how the Commission's role as a central coordinator of administrative cooperation could be enhanced. The links between administrative and judicial cooperation must be clarified. The roles of the Commission, Europol and Eurojust must be more clearly defined.

15.10.2008

## **OPINION OF THE COMMITTEE ON ECONOMIC AND MONETARY AFFAIRS (\*)**

for the Committee on Budgetary Control

on European Court of Auditors' Special Report No 8/2007 concerning administrative cooperation in the field of VAT (2008/2151(INI))

Rapporteur(\*): Bilyana Ilieva Raeva

(\*) Associated committees - Rule 47 of the Rules of Procedure

### **SUGGESTIONS**

The Committee on Economic and Monetary Affairs calls on the Committee on Budgetary Control, as the committee responsible, to incorporate the following suggestions in its motion for a resolution:

1. Is concerned about the shortcomings identified by the Court of Auditors as regards the administrative cooperation between Member States in the field of VAT;
2. Recognises that administrative cooperation at EU level is an essential tool for combating tax fraud; encourages Member States to exploit fully the possibility of setting up an effective administrative cooperation between local tax offices, including by means of electronic communication;
3. Recommends to the Commission that, within their national reform programmes under the Lisbon strategy, Member States report on the implementation of data requirements towards other Member States; considers it important, where data provision from one Member State to another is subject to systematic delay, that infringement procedures be initiated by the Commission against the Member State that delays the provision of data;
4. Calls on the Commission to facilitate further exchange of best practices and coordination between Member States on the organisational arrangements for administrative cooperation;

5. Welcomes the Commission's proposals for the amendment of the VAT Directive<sup>1</sup> and the VAT Administrative Cooperation Regulation<sup>2</sup> to speed up the collection and exchange of information on intra-Community transactions from 2010 onwards and urges the Council to adopt the proposed measures quickly;
6. Invites the Commission to submit further proposals aimed at reinforcing Member States' ability to collect non-paid VAT by making a trader jointly and severally liable for tax losses in cases where his non-compliance with reporting obligations has facilitated the fraud;
7. Invites the Commission to submit further proposals on the automated access by all other Member States to certain non-sensitive data held by Member States on their own taxable persons and on the harmonisation of procedures for the registration and de-registration of persons liable for VAT to ensure the swift detection and de-registration of counterfeit taxable persons;
8. Welcomes the Council's endorsement on 7 October 2008 of guidelines providing that Eurofisc constitute a decentralised network for exchanging information on VAT fraud between the Member States and invites Member States, within that framework, to develop, together with the Commission, a common risk analysis capacity; urges the Commission to put forward concrete proposals to amend the VAT Administrative Cooperation Regulation aimed at implementing the Eurofisc project.

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

<sup>2</sup> Council Regulation (EC) No 1798/2003 of 7 October 2003 on administrative cooperation in the field of value added tax (OJ L 264, 15.10.2003, p. 1).

## RESULT OF FINAL VOTE IN COMMITTEE

<b>Date adopted</b>	13.10.2008
<b>Result of final vote</b>	+: 25 -: 0 0: 0
<b>Members present for the final vote</b>	Mariela Velichkova Baeva, Paolo Bartolozzi, Zsolt László Becsey, Pervenche Berès, Sebastian Valentin Bodu, Sharon Bowles, Udo Bullmann, Manuel António dos Santos, Elisa Ferreira, José Manuel García-Margallo y Marfil, Robert Goebbels, Sophia in 't Veld, Wolf Klinz, Christoph Konrad, Guntars Krasts, Astrid Lulling, John Purvis, Eoin Ryan, Antolín Sánchez Presedo, Olle Schmidt, Margarita Starkevičiūtė, Cornelis Visser
<b>Substitute(s) present for the final vote</b>	Harald Ettl, Thomas Mann
<b>Substitute(s) under Rule 178(2) present for the final vote</b>	Jan Cremers

## RESULT OF FINAL VOTE IN COMMITTEE

<b>Date adopted</b>	4.11.2008
<b>Result of final vote</b>	+: 20 -: 1 0: 0
<b>Members present for the final vote</b>	Jean-Pierre Audy, Herbert Bösch, Mogens Camre, Paulo Casaca, Antonio De Blasio, Esther De Lange, Petr Duchoň, James Elles, Szabolcs Fazakas, Christofer Fjellner, Ingeborg Gräble, Bogusław Liberadzki, Nils Lundgren, Marusya Ivanova Lyubcheva, Jan Mulder, Bill Newton Dunn, Bart Staes, Kyösti Virrankoski
<b>Substitute(s) present for the final vote</b>	Edit Herczog, Véronique Mathieu, Gabriele Stauner