

Amendment 42**Roberts Zile**

on behalf of the ECR Group

Report**A8-0215/2018****Roberts Zile**Measures to strengthen administrative cooperation in the field of value-added tax
COM(2017)0706 – C8-0441/2017 – 2017/0248(CNS)**Proposal for a regulation****Article 1 — paragraph 1 — point 1 — point b**

Regulation (EU) No 904/2010

Article 7 — paragraph 4

*Text proposed by the Commission**Amendment*

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

4. Where *a* competent *authority* of a Member State *considers* that an administrative enquiry is required, *it shall submit a duly justified request*. The requested authority shall not refuse to undertake *the enquiry concerned, and if the information is already available, the requested authority shall supply it to the requesting authority prior to receipt of any request*. Member States shall ensure that arrangements are put in place between *the* requesting *authority* and the requested authority whereby *officials* authorised by the requesting *authority* shall take part in the administrative enquiry carried out in the territory of the requested authority with a view to collecting the information referred to in the second subparagraph. Such administrative enquiry shall be carried out jointly by the officials of the requesting and requested *authorities in a cooperative and productive spirit*. The officials of the requesting *authority* shall have access to the same *information, documents and premises and shall, insofar as permitted under the law of the requested Member State, be able to directly question individuals in order to detect and counter cross-border VAT fraud which is currently eroding national*

tax bases.

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

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

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

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

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

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

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

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