



Plenary sitting

A9-0324/2023

31.10.2023

REPORT

on the proposal for a Council regulation amending Regulation (EU)
No 904/2010 as regards the VAT administrative cooperation arrangements
needed for the digital age
(COM(2022)0703 – C9-0023/2023 – 2022/0409(CNS))

Committee on Economic and Monetary Affairs

Rapporteur: Olivier Chastel

Symbols for procedures

- * Consultation procedure
- *** Consent procedure
- ***I Ordinary legislative procedure (first reading)
- ***II Ordinary legislative procedure (second reading)
- ***III Ordinary legislative procedure (third reading)

(The type of procedure depends on the legal basis proposed by the draft act.)

Amendments to a draft act

Amendments by Parliament set out in two columns

Deletions are indicated in ***bold italics*** in the left-hand column. Replacements are indicated in ***bold italics*** in both columns. New text is indicated in ***bold italics*** in the right-hand column.

The first and second lines of the header of each amendment identify the relevant part of the draft act under consideration. If an amendment pertains to an existing act that the draft act is seeking to amend, the amendment heading includes a third line identifying the existing act and a fourth line identifying the provision in that act that Parliament wishes to amend.

Amendments by Parliament in the form of a consolidated text

New text is highlighted in ***bold italics***. Deletions are indicated using either the ***■*** symbol or strikeout. Replacements are indicated by highlighting the new text in ***bold italics*** and by deleting or striking out the text that has been replaced.

By way of exception, purely technical changes made by the drafting departments in preparing the final text are not highlighted.

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DRAFT EUROPEAN PARLIAMENT LEGISLATIVE RESOLUTION

on the proposal for a Council regulation amending Regulation (EU) No 904/2010 as regards the VAT administrative cooperation arrangements needed for the digital age (COM(2022)0703 – C9-0023/2023 – 2022/0409(CNS))

(Special legislative procedure – consultation)

The European Parliament,

- having regard to the Commission proposal to the Council (COM(2022)0703),
 - having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C9-0023/2023),
 - having regard to Rule 82 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs (A9-0324/2023),
1. Approves the Commission proposal as amended;
 2. Calls on the Commission to alter its proposal accordingly, in accordance with Article 293(2) of the Treaty on the Functioning of the European Union;
 3. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;
 4. Asks the Council to consult Parliament again if it intends to substantially amend the Commission proposal;
 5. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

Amendment 1

Proposal for a regulation

Recital -1 (new)

Text proposed by the Commission

Amendment

(-1) The Union's current 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 fraud.

Amendment 2

Proposal for a regulation Recital 1 a (new)

Text proposed by the Commission

Amendment

(1a) The current VAT system would perform better if intra-Community supplies were taxed as if they were domestic transactions. A Council Directive proposal amending Directive 2006/112/EC as regards the introduction of the detailed technical measures for the operation of the definitive VAT system for the taxation of trade between Member States was issued in 2018 and remains under discussion. The provision included in the amended Council Regulation (EU) No 904/2010 strengthen both the current system and a definitive VAT system.

Amendment 3

Proposal for a regulation Recital 2

Text proposed by the Commission

Amendment

(2) Council Directive (EU) XX/XXX¹⁵ [OP please insert number and year of the Council Directive amending Directive 2006/112/EC as regards VAT rules for the digital age adopted the same day as this Regulation] introduced into Council Directive 2006/112/EC¹⁶ digital reporting requirements ('DRR'). Those requirements oblige taxable persons identified for VAT purposes to submit to Member States information on each intra-Community supply of goods, on each intra-Community acquisition of goods and on each supply of a service that is taxable in a Member State other than the one in which the supplier is established. Member States need to exchange and process that information on intra-Community transactions to monitor the correct application of VAT and to

(2) Council Directive (EU) XX/XXX¹⁵ [OP please insert number and year of the Council Directive amending Directive 2006/112/EC as regards VAT rules for the digital age adopted the same day as this Regulation] introduced into Council Directive 2006/112/EC¹⁶ digital reporting requirements ('DRR'). Those requirements oblige taxable persons identified for VAT purposes to submit to Member States information on each intra-Community supply of goods, on each intra-Community acquisition of goods and on each supply of a service that is taxable in a Member State other than the one in which the supplier is established. Member States need to exchange and process that information on intra-Community transactions to monitor the correct application of VAT and to

detect fraud.

detect fraud. ***Those requirements do not apply to defence-related purchases, which are exempt pursuant to Articles 143 and 151 of Directive 2006/112/EC.***

¹⁵ Council Directive (EU) XXX/XXXX of (OJ L., dd/mm/yy, p. X). [OP Please insert full ref.]

¹⁵ Council Directive (EU) XXX/XXXX of (OJ L., dd/mm/yy, p. X). [OP Please insert full ref.]

¹⁶ 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).

¹⁶ 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).

Amendment 4

Proposal for a regulation

Recital 3

Text proposed by the Commission

(3) The existing cooperation between Member States' tax authorities is based on exchanging aggregated information between national electronic systems. The introduction of DRR aims to increase tax collection by providing transaction-by-transaction data to tax administrations in a timely manner. To make those data available to other tax administrations in an efficient manner, and to facilitate a common implementation of analysis and crosschecks, as well as a common interpretation of those analyses and crosschecks, a central system where VAT information is shared is necessary.

Amendment

(3) The existing cooperation between Member States' tax authorities is based on exchanging aggregated information between national electronic systems. The introduction of DRR aims to increase ***the effectiveness of*** tax collection ***procedures*** by providing transaction-by-transaction data to tax administrations in a timely manner. To make those data available to other tax administrations in an efficient manner, and to facilitate a common implementation of analysis and crosschecks, as well as a common interpretation of those analyses and crosschecks, a ***secure and up-to-date*** central system where ***relevant*** VAT information is shared is necessary.

Amendment 5

Proposal for a regulation

Recital 4

Text proposed by the Commission

(4) In order to enable Member States to fight VAT fraud more effectively, a central electronic VAT information exchange system ('central VIES') for sharing VAT information should be established. That system should receive, from national electronic systems of Member States information about intra-Community transactions as reported by the respective suppliers and acquirers in different Member States. That system should also receive from Member States the VAT identification information of taxable persons making intra-Community transactions. Furthermore, whenever data are changed, the metadata for tracking the modification time should be uploaded into the central VIES as well.

Amendment

(4) In order to enable Member States, ***the European Public Prosecutor's Office (EPPO), the European Anti-Fraud Office (OLAF), Eurofisc and the European Union Agency for Law Enforcement Cooperation (Europol)*** to fight VAT fraud more effectively, a central electronic VAT information exchange system ('central VIES') for sharing VAT information should be established. That system should receive, from national electronic systems of Member States information about intra-Community transactions as reported by the respective suppliers and acquirers in different Member States. That system should also receive from Member States the VAT identification information of taxable persons making intra-Community transactions. Furthermore, whenever data are changed, the metadata for tracking the modification time should be uploaded into the central VIES as well.

Amendment 6

Proposal for a regulation

Recital 5

Text proposed by the Commission

(5) The VAT identification information of taxable persons making intra-Community transactions should be automatically updated in the central VIES without delay whenever identification information changes, except where Member States agree that such update is not pertinent, essential or useful. Such updates are necessary because the validity of the VAT identification numbers of taxable persons is subject to verification as regards the condition for exempting intra-Community supplies provided for in Article 138 of Directive 2006/112/EC. To provide a reasonable level of assurance to

Amendment

(5) The VAT identification information of taxable persons making intra-Community transactions should be automatically updated in the central VIES without ***undue*** delay whenever identification information changes, except where Member States agree that such update is not pertinent, essential or useful. Such updates are necessary because the validity of the VAT identification numbers of taxable persons is subject to verification as regards the condition for exempting intra-Community supplies provided for in Article 138 of Directive 2006/112/EC. To provide a reasonable level of assurance to

tax administrations with regard to the quality and reliability of such information, information on intra-Community transactions should be automatically updated in the central VIES no later than **1 day** after the Member State received the information from the taxable person.

tax administrations with regard to the quality and reliability of such information, information on intra-Community transactions should be automatically updated in the central VIES no later than **three days** after the Member State received the information from the taxable person.

Amendment 7

Proposal for a regulation

Recital 8

Text proposed by the Commission

(8) To assist Member States in their fight against VAT fraud and to detect fraudsters, VAT identification information and VAT information on intra-Community transactions should be retained for 5 years. That period constitutes the minimum period necessary for Member States to carry out controls effectively and investigate suspected VAT fraud or detect such fraud. It is also proportionate considering the massive volume of the intra-Community transaction information and the sensitivity of the information as commercial and personal data.

Amendment

(8) To assist Member States in their fight against VAT fraud and to detect fraudsters, VAT identification information and VAT information on intra-Community transactions should be retained for 5 years. That period constitutes the minimum period necessary for Member States **and, where appropriate, the EPPO** to carry out controls effectively and investigate suspected VAT fraud or detect such fraud. It is also proportionate considering the massive volume of the intra-Community transaction information and the sensitivity of the information as commercial and personal data.

Amendment 8

Proposal for a regulation

Recital 8 a (new)

Text proposed by the Commission

Amendment

(8a) Union business data collected through e-invoicing and e-reporting should, for security reasons and economic sovereignty, be stored physically within the Union.

Amendment 9

Proposal for a regulation Recital 9

Text proposed by the Commission

(9) To detect mismatches in a timely manner and thereby improve the capability to fight VAT fraud, the central VIES should be able to automatically cross-check the information collected from both the supplier and acquirer through the DRR introduced by Directive (EU) XX/XXX [OP please insert number and year of the Council Directive amending Directive 2006/112/EC as regards VAT rules for the digital age adopted the same day as this Regulation¹⁷]. The results of such cross-checking should be made available to Member States for the appropriate follow-up.

¹⁷ Council Directive (EU) XXX/XXXX of (OJ L., dd/mm/yy, p. X).

Amendment 10

Proposal for a regulation Recital 10 a (new)

Text proposed by the Commission

Amendment

(9) To detect mismatches in a timely manner and thereby improve the capability to fight VAT fraud, the central VIES should be able to automatically cross-check the information collected from both the supplier and acquirer through the DRR introduced by Directive (EU) XX/XXX [OP please insert number and year of the Council Directive amending Directive 2006/112/EC as regards VAT rules for the digital age adopted the same day as this Regulation¹⁷]. The results of such cross-checking should be made available to Member States for the appropriate follow-up. ***For security reasons, the DRR do not apply to defence and national security contracts.***

¹⁷ Council Directive (EU) XXX/XXXX of (OJ L., dd/mm/yy, p. X).

(10a) To ensure a streamlined process, it is necessary for the central VIES to reflect, in real time, status updates regarding validations of bulk data and regarding company subscriptions to trading partners. It is necessary for such status updates to be reliable in terms of data quality and system stability.

Amendment 11

Proposal for a regulation Recital 10 b (new)

Text proposed by the Commission

Amendment

(10b) Since 2002, the Commission has made available on its website the ‘VIES VAT number validation’ functionality, to enable online checks of the validity of a VAT number. Given the significant increase of the demand on that functionality since its initial conception, significant upgrades are necessary to allow it to handle mass validations, to improve the quality of the information it contains, to enable real-time updates and to reduce downtime. Therefore, in order to allow for the reliable performance of real-time checks of VAT numbers and in order for the central VIES to be fully effective, it is essential that the Commission improve the performance of the VIES VAT number validation functionality.

Amendment 12

Proposal for a regulation Recital 10 c (new)

Text proposed by the Commission

Amendment

(10c) In the interest of simplification and limiting the compliance costs of both businesses, in particularly SMEs, and tax administrations, the Commission should develop a secure and reliable software to connect businesses and national administrations with central VIES.

Amendment 13

Proposal for a regulation Recital 11 a (new)

(11a) The safeguards provided for in Chapter XV of Regulation (EU) No 904/2010, in particular those provided for in Article 55 thereof, remain applicable to the processing of personal data.

Amendment 14

Proposal for a regulation Recital 12

Text proposed by the Commission

Amendment

(12) Access to the information in the central VIES should be provided on a need-to-know basis. That information should not be used for other purposes than to monitor the correct application of VAT and combat VAT fraud. All users should be bound by the confidentiality rules laid down in this Regulation.

(12) Access to the information in the central VIES should be provided on a need-to-know basis. That information should not be used for other purposes than to monitor the correct application of VAT and combat VAT fraud. All users should be bound by the confidentiality rules laid down in this Regulation. ***The exchange of information procedures and the access to data is to be pursued in compliance with Regulations (EU) 2016/679^{1a} and (EU) 2018/1725^{1b} and in respect of the Charter of Fundamental Rights of the European Union.***

^{1a} ***Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).***

^{1b} ***Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data,***

and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

Amendment 15

Proposal for a regulation

Recital 13

Text proposed by the Commission

(13) To fight VAT fraud, Member States' Eurofisc liaison officials as referred to in Article 36 of Regulation (EU) No 904/2010 should be able to access and analyse VAT information on intra-Community transactions. To monitor the correct application of VAT laws, Member States' officials who check whether the exemption of VAT for certain imported goods, which is laid down in Article 143(1), point (d), of Directive 2006/112/EC, applies, should also be able to access VAT identification information that is stored in the central VIES. Moreover, for the same reasons, Member States' competent authorities should select other officials who need to have direct access to the central VIES and grant them such access where needed. Finally, duly accredited persons of the Commission should be able to access the information contained in the central VIES, but only to the extent that such access is necessary for the development and maintenance of that system.

Amendment

(13) To fight VAT fraud, Member States' Eurofisc liaison officials as referred to in Article 36 of Regulation (EU) No 904/2010 ***and the EPPO, OLAF and Europol*** should be able to access and analyse VAT information on intra-Community transactions. To monitor the correct application of VAT laws, Member States' officials who check whether the exemption of VAT for certain imported goods, which is laid down in Article 143(1), point (d), of Directive 2006/112/EC, applies, should also be able to access VAT identification information that is stored in the central VIES. Moreover, for the same reasons, Member States' competent authorities should select other officials who need to have direct access to the central VIES and grant them such access where needed. Finally, duly accredited persons of the Commission should be able to access the information contained in the central VIES, but only to the extent that such access is necessary for the development and maintenance of that system. ***Accredited persons of the Commission should not under any circumstances infringe the taxpayers' right to confidentiality. According to the EPPO's annual report for 2022, 47% of the overall estimated amount for which the EPPO carried out an active investigation resulted from VAT fraud. For this reason, it is essential to grant direct access to the central VIES system to authorised staff of the EPPO. Following***

the same logic a similar authorisation should be granted to authorised officials of OLAF.

Amendment 16

Proposal for a regulation

Recital 14

Text proposed by the Commission

(14) To investigate suspected VAT fraud and to detect such fraud, the information systems supporting the Eurofisc network in the fight against VAT fraud, including the Transaction Network Analysis system and the central electronic system of payment information (“CESOP”), should have direct access to the central VIES.

Amendment

(14) To investigate suspected VAT fraud and to detect such fraud, the information systems supporting the Eurofisc network in the fight against VAT fraud, including the Transaction Network Analysis system and the central electronic system of payment information (“CESOP”), ***the EPPO, OLAF and Europol*** should have direct access to the central VIES.

Amendment 17

Proposal for a regulation

Recital 14 a (new)

Text proposed by the Commission

Amendment

(14a) The EPPO should also have direct access to the central VIES in so far as necessary for the performance of its tasks referred to in Article 4 of Council Regulation (EU) 2017/1939 of the European Parliament and of the Council^{1a}, and in accordance with Article 43 of that Regulation.

^{1a} ***Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor’s Office (the EPPO) (OJ L 283 31.10.2017, p. 1).***

Amendment 18

Proposal for a regulation Recital 16

Text proposed by the Commission

(16) In order to ensure uniform conditions for the implementation of Regulation (EU) No 904/2010, implementing powers should be conferred on the Commission in respect of the tasks to be carried out by the Commission for technically managing the central VIES, the technical details concerning the identification and access of officials and electronic systems to the central VIES, the technical details and format of the information transmitted to the central VIES and the roles and responsibilities of Member States and the Commission when acting as controller and processor under Regulations (EU) 2016/679¹⁸ and (EU) 2018/1725¹⁹ of the European Parliament and of the Council. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council²⁰.

¹⁸ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

¹⁹ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and

Amendment

(16) In order to ensure uniform conditions for the implementation of Regulation (EU) No 904/2010, implementing powers should be conferred on the Commission in respect of the tasks to be carried out by the Commission for technically managing the central VIES, the technical details concerning the identification and access of officials and electronic systems to the central VIES, the technical details and format of the information transmitted to the central VIES and the roles and responsibilities of Member States and the Commission when acting as controller and processor under Regulations (EU) 2016/679¹⁸ and (EU) 2018/1725¹⁹ of the European Parliament and of the Council. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council²⁰. ***Any draft implementing act is to be submitted to the European Parliament for information, in order to enable the exercise of its rights.***

¹⁸ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

¹⁹ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and

Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

²⁰ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).

Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

²⁰ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).

Amendment 19

Proposal for a regulation Recital 17

Text proposed by the Commission

(17) VAT fraud is a common problem for all Member States. Member States alone do not have the information necessary to ensure that the VAT rules are correctly applied and to tackle VAT fraud. Since the objective of Regulation (EU) No 904/2010, the fight against VAT fraud, cannot be sufficiently achieved by the Member States because of the cross-border nature of the internal market, but can 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 European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective.

Amendment

(17) VAT fraud is a common problem for all Member States. Member States alone do not have the information necessary to ensure that the VAT rules are correctly applied and to tackle VAT fraud. Since the objective of Regulation (EU) No 904/2010, the fight against VAT fraud, cannot be sufficiently achieved by the Member States because of the cross-border nature of the internal market, but can 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 European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective. ***The level of collection, centralisation and automatic processing of data on intra-Community transactions, which allows the tax authorities of the Member State to carry out a complete mapping of the flows between companies within the Union, requires the establishment of a control process at Union level to ensure the proper functioning of the system and to avoid any deviation in the use of those data.***

Amendment 20

Proposal for a regulation Recital 17 a (new)

Text proposed by the Commission

Amendment

(17a) The mechanism by which carousel fraud functions has been clearly laid out by the Commission in its report of 16 April 2004 to the Council and the European Parliament on the use of administrative cooperation arrangements in the fight against VAT fraud.

Amendment 21

Proposal for a regulation Recital 21

Text proposed by the Commission

Amendment

(21) The abuse of Import One-Stop-Shop ('IOSS') VAT identification numbers has been identified by stakeholders as a potential risk. To better secure the correct use and the verification process of IOSS VAT identification numbers, it is necessary to extend Article 47h of Regulation (EU) No 904/2010 granting customs authorities access to information about the IOSS registered trader, which will improve the risk management and control capabilities of those customs authorities.

(21) The abuse of Import One-Stop-Shop ('IOSS') VAT identification numbers, ***whether intentionally or negligently***, has been identified by stakeholders as a potential risk. To better secure the correct use and the verification process of IOSS VAT identification numbers, it is necessary to extend Article 47h of Regulation (EU) No 904/2010 granting customs authorities access to information about the IOSS registered trader, which will improve the risk management and control capabilities of those customs authorities.

Amendment 22

Proposal for a regulation Recital 22 a (new)

Text proposed by the Commission

Amendment

(22a) The changes related to the IOSS

scheme require a realistic implementation schedule. Therefore, the extension of the scope of the IOSS scheme should apply from 1 January 2026 in order to avoid fragmented compliance and implementation that would increase the administrative burden for businesses, in particular SMEs, and for platforms facilitating business-to-customer sale, in particular small marketplaces.

Amendment 23

Proposal for a regulation Recital 24

Text proposed by the Commission

(24) This Regulation respects the fundamental rights and observes the principles recognised by the Charter of Fundamental Rights of the European Union. In particular, this Regulation seeks to ensure full respect for the right of protection of personal data laid down in Article 8 of the Charter. In that regard, this Regulation strictly limits the amount of personal data that will be made available to the tax authorities. The processing of intra-Community transaction information pursuant to this Regulation should only occur for the purposes of this Regulation.

Amendment

(24) This Regulation respects the fundamental rights and observes the principles recognised by the Charter of Fundamental Rights of the European Union. In particular, this Regulation seeks to ensure full respect for the right of protection of personal data laid down in Article 8 of the Charter. In that regard, this Regulation strictly limits the amount of personal data that will be made available to the tax authorities, *since access by tax authorities to information on the personal purchases of individuals poses a serious risk to privacy*. The processing of intra-Community transaction information pursuant to this Regulation should *therefore* occur *only* for the purposes of this Regulation.

Amendment 24

Proposal for a regulation Recital 24 a (new)

Text proposed by the Commission

Amendment

(24a) In line with the principles of proportionality and the protection of fundamental rights, the transmission of

data by businesses is to be used only in the context of the fight against VAT fraud. The authorities concerned are to respect the trade secrets, in accordance with the Directive (EU) 2016/943 of the European Parliament and of the Council^{1a}, namely the know-how and expertise related to the products and services of Union businesses, so as not to jeopardise the competitiveness of such businesses.

^{1a} Directive (EU) 2016/943 of the European Parliament and of the Council of 8 June 2016 on the protection of undisclosed know-how and business information (trade secrets) against their unlawful acquisition, use and disclosure (OJ L 157, 15.6.2016, p. 1).

Amendment 25

Proposal for a regulation Recital 25

Text proposed by the Commission

(25) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion *on* [...]

Amendment

(25) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion *on 3 March 2023.*

Amendment 26

Proposal for a regulation Recital 25 a (new)

Text proposed by the Commission

Amendment

(25a) In keeping with the public interest and the financial interests of the Union, whistle blowers enjoy effective legal protection under Directive (EU) 2019/1937 of the European Parliament and of the Council^{1a}.

^{1a} Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (OJ L 305, 26.11.2019, p. 17).

Amendment 27

Proposal for a regulation Recital 27 a (new)

Text proposed by the Commission

Amendment

(27a) Article 36 of Regulation (EU) No 904/2010 has been amended to take into account the role of Europol and OLAF. It should also reflect the role of the EPPO. As laid down in Article 13(1) of Regulation (EU) 2017/1939, the European Delegated Prosecutors of the EPPO act on behalf the EPPO in their respective Member States and have the same powers as national prosecutors in respect of investigations, prosecutions and bringing cases to judgment. In this capacity, they may engage with the Eurofisc liaison official in their respective Member State. They should be granted the same power in their capacity as European Delegated Prosecutors pursuant to Article 43 of Regulation (EU) 2017/1939. In so far as necessary for the performance of the tasks of the EPPO, direct reporting from Eurofisc to the EPPO should be authorised. Selected staff of the EPPO should also be allowed to request information from Eurofisc.

Amendment 28

Proposal for a regulation Article 1 – title

Text proposed by the Commission

Amendment

Amendments to Regulation (EU) No
904/2010 applicable from 1 January **2025**

Amendments to Regulation (EU) No
904/2010 applicable from 1 January **2026**

Amendment 29

Proposal for a regulation

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

Regulation (EU) No 904/2010

Article 2 – paragraph 1 – point v a (new), v b (new) and v c (new)

Text proposed by the Commission

Amendment

(1a) in Article 2(1), the following points are added:

‘(va) “European Delegated Prosecutors” means the European Delegated Prosecutors as referred to in Article 13(1) of Council Regulation (EU) 2017/1939*;

(vb) “staff of the EPPO” means staff of the EPPO as defined in Article 2, point (4) of Regulation (EU) 2017/1939;

(vc) “officials of OLAF” means officials employed by the European Anti-Fraud Office established by Commission Decision 1999/352/EC, ECSC, Euratom and to whom the Director General granted investigations powers.**

*** Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor’s Office (the EPPO) (OJ L 283, 31.10.2017).**

**** Commission Decision 1999/352/EC, ECSC, Euratom of 28 April 1999 establishing the European Anti-fraud Office (OLAF) (OJ L 136 31.5.1999, p. 20).’;**

Amendment 30

Proposal for a regulation

Article 1 – paragraph 1 – point 3 a (new)

Regulation (EU) No 904/2010

Article 17 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

(3a) in Article 17, the following paragraph is inserted:

‘1a. The information referred to in paragraph 1 collected through e-invoicing and e-reporting shall not be stored outside the territory of the Union.’;

Amendment 31

Proposal for a regulation

Article 1 – paragraph 1 – point 3 b (new)

Regulation (EU) No 904/2010

Article 33 – paragraph 1

Present text

Amendment

1. In order to promote and facilitate multilateral cooperation in the fight against VAT fraud, this Chapter establishes a network for the swift exchange, processing and analysis of targeted information on cross-border fraud between Member States and **for** the coordination of any follow-up actions (‘Eurofisc’).

(3b) in Article 33, paragraph 1 is replaced by the following:

‘1. In order to promote and facilitate multilateral cooperation in the fight against VAT fraud, **as well as cooperation between Member States and EPPO, Europol and OLAF**, this Chapter establishes a network for the swift exchange, processing and analysis of targeted information on cross-border fraud between Member States and the coordination of any follow-up actions (Eurofisc).’;

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32010R0904>

Amendment 32

Proposal for a regulation

Article 1 – paragraph 1 – point 3 c (new)

Regulation (EU) No 904/2010
Article 33 – paragraph 2 – point d a (new)

Text proposed by the Commission

Amendment

(3c) in Article 33(2), the following point is added:

‘(da) cooperate with the EPPO, Europol and OLAF, in accordance with their respective mandates and competences, in particular Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council*.’;

Amendment 33

Proposal for a regulation

Article 1 – paragraph 1 – point 3 d (new)

Regulation (EU) No 904/2010

Article 36 – paragraph 5 a (new)

Text proposed by the Commission

Amendment

(3d) in Article 36, the following paragraph is added:

‘(5a) In so far as necessary for the performance of their tasks, the European Delegated Prosecutors may request relevant information from any Eurofisc working field coordinator located in the same Member State. In so far as necessary for the performance of their tasks, the relevant staff of the EPPO may request information from any Eurofisc working field coordinator located in a Member State which participates in enhanced cooperation on the establishment of the EPPO as referred to in Article 120 of Regulation (EU) 2017/1939. To that end, Eurofisc may conclude a working arrangement with the EPPO setting out the details of the cooperation between Eurofisc and the EPPO.’;

Amendment 34

Proposal for a regulation

Article 1 – paragraph 1 – point 4

Regulation (EU) No 904/2010

Article 47b – paragraph 3

Text proposed by the Commission

3. Where a taxable person making use of one of the special schemes laid down in Title XII, Chapter 6, Sections 2, 3 and 5, of Directive 2006/112/EC is excluded from that special scheme, the Member State of identification shall inform the competent authorities of the other Member States thereof by electronic means **and without delay.**’;

Amendment

3. Where a taxable person making use of one of the special schemes laid down in Title XII, Chapter 6, Sections 2, 3 and 5, of Directive 2006/112/EC is excluded from that special scheme, the Member State of identification shall inform the competent authorities of the other Member States thereof by electronic means **at the earliest and, in any case, before the 10th day of the following month.**’;

Amendment 35

Proposal for a regulation

Article 1 – paragraph 1 – point 5

Regulation (EU) No 904/2010

Article 47d – paragraph 2

Text proposed by the Commission

2. The Member State of identification shall transmit the information referred to in paragraph 1 by electronic means to the competent authority of the Member State of consumption or the Member States from and to which the goods have been dispatched or transported at the latest **20** days after the end of the month during which the return was required to be submitted.’;

Amendment

2. The Member State of identification shall transmit the information referred to in paragraph 1 by electronic means to the competent authority of the Member State of consumption or the Member States from and to which the goods have been dispatched or transported at the latest **10** days after the end of the month during which the return was required to be submitted.’;

Amendment 36

Proposal for a regulation

Article 1 – paragraph 1 – point 7 – point b

Regulation (EU) No 904/2010

Article 47i – paragraph 5

Text proposed by the Commission

Amendment

5. Where the requesting Member State of consumption or Member State from or to which the goods have been dispatched or transported does not receive the records within 30 days of the date of the making of the request, that Member State may take **any action** in accordance with its national legislation to obtain such records.’;

5. Where the requesting Member State of consumption or Member State from or to which the goods have been dispatched or transported does not receive the records within 30 days of the date of the making of the request, that Member State may take **the necessary and reasonable administrative actions** in accordance with its national legislation to obtain such records.’;

Amendment 37

Proposal for a regulation

Article 1 – paragraph 1 – point 8

Regulation (EU) No 904/2010

Article 47j – paragraph 2

Text proposed by the Commission

‘2. Without prejudice to Article 7(4), if the Member State of consumption or the Member State from or to which the goods have been dispatched or transported decides that an administrative enquiry is required, it shall first consult with the Member State of identification on the need for such an enquiry.’;

Amendment

‘2. Without prejudice to Article 7(4), if the Member State of consumption or the Member State from or to which the goods have been dispatched or transported decides that an administrative enquiry is required, it shall first consult with the Member State of identification on the need for such an enquiry **and shall perform any such an enquiry in respect of the legal framework of the Member States involved.**’;

Amendment 38

Proposal for a regulation

Article 1 – paragraph 1 – point 10

Regulation (EU) No 904/2010

Article 47la – paragraph 3

Text proposed by the Commission

3. Member States shall provide that, upon request, a taxable person submits the requested records by electronic means to the Member State in which that taxable person is identified for VAT purposes. Member States shall **accept that the**

Amendment

3. Member States shall provide that, upon request, a taxable person submits the requested records by electronic means to the Member State in which that taxable person is identified for VAT purposes. Member States shall **only accept the**

records may be submitted using a standard form.

submission of records using a standard, *mandatory* form.

Amendment 39

Proposal for a regulation

Article 1 – paragraph 1 – point 10

Regulation (EU) No 904/2010

Article 47la – paragraph 5

Text proposed by the Commission

5. Where the requesting Member State in which those supplies are taxable does not receive the records within 30 days of the date of the making of the request, that Member State may take *any action* in accordance with its national legislation to obtain such records.

Amendment

5. Where the requesting Member State in which those supplies are taxable does not receive the records within 30 days of the date of the making of the request, that Member State may take *the necessary and reasonable administrative actions* in accordance with its national legislation to obtain such records.

Amendment 40

Proposal for a regulation

Article 1 – paragraph 1 – point 10

Regulation (EU) No 904/2010

Article 47lb – paragraph 2

Text proposed by the Commission

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).’.

Amendment

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2). *The drafts of those implementing acts shall be submitted to the European Parliament for information, in order to enable the exercise of its rights.*’.

Amendment 41

Proposal for a regulation

Article 2 – title

Text proposed by the Commission

Amendments to Regulation (EU) No

Amendment

Amendments to Regulation (EU) No

Amendment 42

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24g – paragraph 1

Text proposed by the Commission

1. The Commission shall develop, maintain, host and technically manage an electronic, central VAT information exchange system (“central VIES”) for the purposes referred to in Article 1.

Amendment

1. The Commission shall develop, maintain, host and technically manage, an electronic, central VAT information exchange system (“central VIES”) for the purposes referred to in Article 1. ***The Commission shall not have direct access to the data of individual tax payers. The Commission shall provide technical support for a secured connexion to the central VIES by the officials who have been granted automated access to the central VIES pursuant to Article 24k(1).***

Amendment 43

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24g – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. The central VIES shall be installed recurring to the most suitable technology available to protect citizens rights as taxpayers, namely the right to privacy, data protection and trade secrets, in accordance with the Directive (EU) 2016/943 of the European Parliament and of the Council*. The Commission shall regularly assess the effectiveness of the central VIES and shall evaluate the added value of the use of new technologies, in full cooperation with national tax authorities.

*** Directive (EU) 2016/943 of the European Parliament and of the Council of 8 June 2016 on the protection of undisclosed know-how and business information (trade secrets) against their unlawful acquisition, use and disclosure (OJ L 157, 15.6.2016, p. 1).**

Amendment 44

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24g – paragraph 2 – subparagraph 1 – introductory part

Text proposed by the Commission

Each Member State shall develop, maintain, host and technically manage a national electronic system to automatically transmit the following information to the central VIES:

Amendment

Each Member State shall develop, maintain, host and technically manage, ***with technical support from the Commission***, a national electronic system to automatically transmit the following information to the central VIES:

Amendment 45

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24g – paragraph 2 – subparagraph 3

Text proposed by the Commission

The Commission shall specify by means of an implementing act the details and the format of the information listed in this paragraph. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 58(2).

Amendment

The Commission shall specify by means of an implementing act the details and the format of the information listed in this paragraph. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 58(2). ***The draft of that implementing act shall be submitted to the European Parliament for information, in order to enable the exercise of its rights.***

Amendment 46

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24g – paragraph 3 a (new)

Text proposed by the Commission

Amendment

3a. For the purpose of cooperation and exchange under paragraph 2, the Commission shall develop a secure and reliable software to connect businesses and national administrations with central VIES.

Amendment 47

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24g – paragraph 3 b (new)

Text proposed by the Commission

Amendment

3b. The Commission shall support national tax authorities with financial and human resources and technical advice in order to guarantee that national electronic systems are fully operational by 1 January 2030. During a transitional period until 1 January 2030, the Commission shall assess the effectiveness of the central VIES and of the exchange of information procedures.

Amendment 48

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24h – paragraph 1 – subparagraph 2

Text proposed by the Commission

Amendment

The Commission shall by means of an implementing act establish the criteria

The Commission shall by means of an implementing act establish the criteria

determining which changes are not pertinent, essential or useful enough to be transmitted in the central VIES. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 58(2).

determining which changes are not pertinent, essential or useful enough to be transmitted in the central VIES. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 58(2). ***The draft of that implementing act shall be submitted to the European Parliament for information, in order to enable the exercise of its rights.***

Amendment 49

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24h – paragraph 5

Text proposed by the Commission

5. ***By way of derogation from paragraph 4 of the Article***, the information referred to in Article 24g(2), point (a), shall be entered into the central VIES no later than ***one day*** after the collection of the information submitted by the taxable person to the competent authorities.

Amendment

5. The information referred to in Article 24g(2), point (a), shall be entered into the central VIES no later than ***three days*** after the collection of the information submitted by the taxable person to the competent authorities. ***In the event that the information is entered later, the Member State shall provide to the Commission the reasons justifying the delay.***

Amendment 50

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24j – paragraph 1 – point a

Text proposed by the Commission

(a) to store the information referred to in points (b), (c) and (d) of this Article and Article 24g(2) of this Regulation ;

Amendment

(a) to store the information referred to in points (b), (c) and (d) of this Article and Article 24g(2) of this Regulation, ***in a secure, resilient and reliable infrastructure***;

Amendment 51

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24j – paragraph 1 – point c – introductory part

Text proposed by the Commission

(c) to aggregate information in respect of persons to whom a VAT identification number was issued and collected pursuant to Article 213 of Directive 2006/112/EC and make the following details accessible to the officials or electronic systems referred to in Article 24k:

Amendment

(c) to aggregate information in respect of persons to whom a VAT identification number was issued and collected pursuant to Article 213 of Directive 2006/112/EC and make the following details accessible to the officials or electronic systems referred to in Article 24k, ***in a secure system that ensures confidentiality***:

Amendment 52

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24j – paragraph 1 – point e

Text proposed by the Commission

(e) to make the information referred to in Article 24g(2) and in points (b), (c) and (d) of this Article accessible to the officials or electronic systems referred to in Article 24k.

Amendment

(e) to make the information referred to in Article 24g(2) and in points (b), (c) and (d) of this Article accessible to the officials or electronic systems referred to in Article 24k, ***in a secure system that ensures confidentiality***.

Amendment 53

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24k – paragraph 1 – introductory part

Text proposed by the Commission

1. Each Member State shall grant automated access to the central VIES to:

Amendment

1. Each Member State shall grant, ***via a secure central interface that ensures confidentiality***, automated access to the central VIES to:

Amendment 54

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24k – paragraph 1 – point b a (new)

Text proposed by the Commission

Amendment

(ba) European Delegated Prosecutors and the relevant staff of the EPPO who hold a personal user identification for the central VIES and where that access is in connection with an investigation into suspected VAT fraud or is to detect VAT fraud;

Amendment 55

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24k – paragraph 1 – point b b (new)

Text proposed by the Commission

Amendment

(bb) the relevant officials of OLAF, where that access is in connection with an investigation into suspected VAT fraud or is to detect VAT fraud;

Amendment 56

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24k – paragraph 1 – point b c (new)

Text proposed by the Commission

Amendment

(bc) Europol staff who cooperate with EPPO in the framework of the Working Arrangement establishing cooperative relations between the EPPO and Europol, which entered into force on 19 January

2021, where the investigation aims to prevent and combat any form of serious organised and international crime and cybercrime and affecting the financial interests of the Union;

Amendment 57

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24k – paragraph 2 – introductory part

Text proposed by the Commission

2. Each Member State shall grant automated access to the central VIES to:

Amendment

2. Each Member State shall grant, *via a secure central interface that ensures confidentiality*, automated access to the central VIES to:

Amendment 58

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24k – paragraph 2 – point d

Text proposed by the Commission

(d) the electronic systems carrying out swift exchange, processing and analysis of targeted information on cross-border fraud by Eurofisc.

Amendment

(d) the electronic systems carrying out swift exchange, processing and analysis of targeted information on cross-border fraud by Eurofisc *and the EPPO*.

Amendment 59

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24k – paragraph 3 – subparagraph 2

Text proposed by the Commission

That implementing act shall be adopted in accordance with the examination procedure

Amendment

That implementing act shall be adopted in accordance with the examination procedure referred to in Article 58(2). *The draft of*

referred to in Article 58(2).

that implementing act shall be submitted to the European Parliament for information, in order to enable the exercise of its rights.

Amendment 60

Proposal for a regulation

Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24m – paragraph 2

Text proposed by the Commission

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).

Amendment

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2). ***The drafts of those implementing acts shall be submitted to the European Parliament for information, in order to enable the exercise of its rights.***

Amendment 61

Proposal for a regulation

Article 4 – paragraph 1 – point 3 – point a

Regulation (EU) No 904/2010

Article 21 – paragraph 3

Text proposed by the Commission

3. The Commission shall determine by means of implementing acts the practical arrangements as regards the conditions provided for in paragraph 2a, point (d), of this Article in order to enable the Member State providing the information to identify the Eurofisc liaison official accessing the information. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).

Amendment

3. The Commission shall determine by means of implementing acts the practical arrangements as regards the conditions provided for in paragraph 2a, point (d), of this Article in order to enable the Member State providing the information to identify the Eurofisc liaison official accessing the information. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2). ***The drafts of those implementing acts shall be submitted to the European Parliament for information, in order to enable the exercise of its rights.***

Amendment 62

Proposal for a regulation Article 5 – paragraph 2

Text proposed by the Commission

Article 1, shall apply from 1 January **2025**.

Amendment

Article 1 shall apply from 1 January **2026**.

Amendment 63

Proposal for a regulation Article 5 – paragraph 3

Text proposed by the Commission

Article 2 shall apply from 1 January **2026**.

Amendment

Article 2 shall apply from 1 January **2027**.

EXPLANATORY STATEMENT

Changes to the VAT Directive (2006/112/EC) consequently lead to amendments to Regulation 904/2010 on administrative cooperation and combating fraud in the field of VAT. These amendments will achieve the objective of the DRRs to facilitate access by the tax authorities of the 27 EU Member States to information on cross-border transactions and the automatic cross-checking of information on supplies and acquisitions. The new upgraded EU VAT Information Exchange System (c) adapted to the specificities of the DRRs will be designed, maintained, hosted and technically managed by the European Commission.

In his report, your rapporteur believes necessary to reinforce data protection both for the safeguard of citizens' privacy and for the safety of companies' business secrecy, with data storage within the companies themselves. The rapporteur fully supports the demands made by the EPPO in its opinion 7/2023 of 3 March 2023 of the European Data Protection Supervisor, concerning the package of legislative proposals on VAT in the digital age.

Your rapporteur insists on close cooperation between all actors involved in the fight against VAT fraud, in particular EPPO, EUROFISC, EUROPOL and EUROJUST. They play a central role on the protection of public money and on the fight against fraud. Therefore they must have access to all sources of data enabling them to fulfil their mandate, in particular the new upgraded VIES system.

Your rapporteur has been careful to ensure that this new system works in the real life of businesses and tax administrations. In order to allow a reliable performance of real-time checks of VAT numbers and achieve a fully effective central VIES, he requests the Commission to improve the performance of the VIES VAT number validation functionality.

In the interests of simplification and limiting compliance costs for both businesses, in particularly the SMEs, and tax administrations, your rapporteur requests the European Commission to develop a secure and reliable software for connecting them to the national administrations and the central VIES system.

In order to advance the digitalisation of the internal market and the simplification of the EU VAT system, your rapporteur calls for the databases provided by the European Commission (e.g. Access2markets) to be updated, to provide real-time information on EU VAT rates and to respond in real time to tax enquiries. All this information should be easily accessible to businesses.

Concerned about the respect of inter-institutional cooperation, your rapporteur stresses the need for the draft-implementing act to be transmitted to the European Parliament for information each time the European Commission wants to adopt an implementing act.

Finally, your rapporteur takes the vision that the implementation periods should be reassessed and more time should be given to businesses and national administrations, to prepare and coordinate the entry into force of DRRs, the VAT treatment of the platform economy or the single VAT registration and IOSS update.

With regard to IOSS, the Rapporteur believes that the Commission should request a study by independent experts to carry out a thorough an assessment of the advantages and

disadvantages of making IOSS mandatory.

PROCEDURE – COMMITTEE RESPONSIBLE

| | |
|---|--|
| Title | Amending Regulation (EU) No 904/2010 as regards the VAT administrative cooperation arrangements needed for the digital age |
| References | COM(2022)0703 – C9-0023/2023 – 2022/0409(CNS) |
| Date Parliament was consulted | 13.2.2023 |
| Committee responsible Date announced in plenary | ECON 16.2.2023 |
| Rapporteurs Date appointed | Olivier Chastel 25.1.2023 |
| Discussed in committee | 25.5.2023 18.7.2023 |
| Date adopted | 24.10.2023 |
| Result of final vote | +: 53 –: 0 0: 0 |
| Members present for the final vote | Rasmus Andresen, Anna-Michelle Asimakopoulou, Marek Belka, Isabel Benjumea Benjumea, Stefan Berger, Gilles Boyer, Markus Ferber, Jonás Fernández, Giuseppe Ferrandino, Frances Fitzgerald, José Manuel García-Margallo y Marfíl, Claude Gruffat, José Gusmão, Eero Heinäluoma, Danuta Maria Hübner, Stasys Jakeliūnas, Othmar Karas, Billy Kelleher, Ondřej Kovařík, Georgios Kyrtos, Aurore Lalucq, Philippe Lamberts, Aušra Maldeikienė, Pedro Marques, Siegfried Mureşan, Caroline Nagtegaal, Denis Nesci, Luděk Niedermayer, Dimitrios Papadimoulis, Piernicola Pedicini, Lúcia Pereira, Kira Marie Peter-Hansen, Eva Maria Poptcheva, Evelyn Regner, Antonio Maria Rinaldi, Dorien Rookmaker, Alfred Sant, Joachim Schuster, Ralf Seekatz, Paul Tang, Irene Tinagli, Inese Vaidere, Johan Van Overtveldt, Stéphanie Yon-Courtin |
| Substitutes present for the final vote | Damien Carême, Eider Gardiazabal Rubial, Martin Hlaváček, Chris MacManus, Margarida Marques, Laurence Sailliet |
| Substitutes under Rule 209(7) present for the final vote | Theresa Bielowski, Anna Bonfrisco, Elena Lizzi |
| Date tabled | 31.10.2023 |

FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

| 53 | + |
|-----------|--|
| ECR | Denis Nesci, Dorien Rookmaker, Johan Van Overtveldt |
| ID | Anna Bonfrisco, Elena Lizzi, Antonio Maria Rinaldi |
| PPE | Anna-Michelle Asimakopoulou, Isabel Benjumea Benjumea, Stefan Berger, Markus Ferber, Frances Fitzgerald, José Manuel García-Margallo y Marfil, Danuta Maria Hübner, Othmar Karas, Aušra Maldeikienė, Siegfried Mureşan, Luděk Niedermayer, Lídia Pereira, Laurence Sailliet, Ralf Seekatz, Inese Vaidere |
| Renew | Gilles Boyer, Giuseppe Ferrandino, Martin Hlaváček, Billy Kelleher, Ondřej Kovařík, Georgios Kyrtos, Caroline Nagtegaal, Eva Maria Poptcheva, Stéphanie Yon-Courtin |
| S&D | Marek Belka, Theresa Bielowski, Jonás Fernández, Eider Gardiazabal Rubial, Eero Heinäluoma, Aurore Lalucq, Margarida Marques, Pedro Marques, Evelyn Regner, Alfred Sant, Joachim Schuster, Paul Tang, Irene Tinagli |
| The Left | José Gusmão, Chris MacManus, Dimitrios Papadimoulis |
| Verts/ALE | Rasmus Andresen, Damien Carême, Claude Gruffat, Stasys Jakeliūnas, Philippe Lamberts, Piernicola Pedicini, Kira Marie Peter-Hansen |

| 0 | - |
|---|---|
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| 0 | 0 |
|---|---|
| | |

Key to symbols:

+ : in favour

- : against

0 : abstention