

EUROPEAN PARLIAMENT

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2009

Committee on Economic and Monetary Affairs

2008/2151(INI)

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

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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 Directive¹ and the VAT Administrative Cooperation Regulation² 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

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

² 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).

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.

RESULT OF FINAL VOTE IN COMMITTEE

Date adopted	13.10.2008
Result of final vote	+: 25 -: 0 0: 0
Members present for the final vote	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
Substitute(s) present for the final vote	Harald Ettl, Thomas Mann
Substitute(s) under Rule 178(2) present for the final vote	Jan Cremers