



2022/0407(CNS)

20.6.2023

AMENDMENTS

88 - 251

Draft report
Olivier Chastel
(PE746.900v01-00)

Amending Directive 2006/112/EC as regards VAT rules for the digital age

Proposal for a directive
(COM(2022)0701 – C9-0021/2023 – 2022/0407(CNS))

Amendment 88
Gunnar Beck

Proposal for a directive
Citation 5 a (new)

Text proposed by the Commission

Amendment

Having regard of Article 113 TFEU,

Or. en

Amendment 89
Mikuláš Peksa
on behalf of the Verts/ALE Group

Proposal for a directive
Recital -1 (new)

Text proposed by the Commission

Amendment

-1 The package ‘VAT in the Digital Age’ aims to ensure full respect for fundamental rights to privacy and personal data protection, as well as the applicability of Regulations (EU) 2016/6791a and (EU) 2018/17251b of the European Parliament and of the Council to the processing of personal data. The information collected should only be able to be processed for the purpose of combating fraud by the competent tax authorities.

Or. en

Amendment 90
Mikuláš Peksa
on behalf of the Verts/ALE Group

Proposal for a directive
Recital -1 a (new)

Text proposed by the Commission

Amendment

-1a The collection of individuals' personal data should not under any circumstances infringe on the right to privacy of individuals. Otherwise, it would be considered as equivalent to unlawful surveillance. Information contained in invoices may reveal sensitive information concerning specific natural persons, such as information concerning purchased goods (including intimate products), travel arrangements or legal services.

Or. en

Amendment 91
Gunnar Beck

Proposal for a directive
Recital 1

Text proposed by the Commission

(1) The rise of the digital economy has significantly impacted on the operation of the Union VAT system, as it ***is unsuited*** to the new digital business models, and does not allow for the full use of the data generated by digitalisation. Council Directive 2006/112/EC⁶⁰ should be amended to take account of this evolution.

⁶⁰ 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

(1) The rise of the digital economy has significantly impacted on the operation of the Union VAT system, as it ***poses challenges*** to the new digital business models, and does not allow for the full use of the data generated by digitalisation. Council Directive 2006/112/EC⁶⁰ should be amended to take account of this evolution.

⁶⁰ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

Or. en

Amendment 92
Lídia Pereira

Proposal for a directive
Recital 2

Text proposed by the Commission

(2) The VAT reporting obligations should be adapted to address the challenges of the platform economy **and** to reduce the need for multiple VAT registrations in the Union.

Amendment

(2) The VAT reporting obligations should be adapted to address the challenges of the platform economy, to reduce the need for multiple VAT registrations in the Union **and to significantly reduce compliance costs for taxpayers, namely SMEs.**

Or. en

Amendment 93

Gunnar Beck

Proposal for a directive

Recital 2

Text proposed by the Commission

(2) The VAT reporting obligations should be adapted to address the challenges of the platform economy and to reduce the need for **multiple** VAT registrations in the Union.

Amendment

(2) The VAT reporting obligations should be adapted to address the challenges of the platform economy and to reduce the need for **opaque** VAT registrations in the Union.

Or. en

Amendment 94

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi, Pedro Silva Pereira

Proposal for a directive

Recital 3

Text proposed by the Commission

(3) VAT revenue loss, known as the ‘VAT Gap’, was in 2020 estimated at EUR 93 billion⁶¹ in the Union, a significant part of which consists of fraud, in particular missing trader intra-Community fraud⁶², estimated in the range of EUR 40-60 billion⁶³. In the final report of the Conference on the Future of Europe citizens call for ‘Harmonizing and

Amendment

(3) VAT revenue loss, known as the ‘VAT Gap’, was in 2020 estimated at EUR 93 billion⁶¹ in the Union, a significant part of which consists of fraud, in particular missing trader intra-Community fraud⁶², estimated in the range of EUR 40-60 billion⁶³. In the final report of the Conference on the Future of Europe citizens call for ‘Harmonizing and

coordinating tax policies within the Member States of the EU in order to prevent tax evasion and avoidance’, ‘Promoting cooperation between EU Member States to ensure that all companies in the EU pay their fair share of taxes’. The VAT in the Digital Age initiative is consistent with these goals.

coordinating tax policies within the Member States of the EU in order to prevent tax evasion and avoidance’, ‘Promoting cooperation between EU Member States to ensure that all companies in the EU pay their fair share of taxes’. The VAT in the Digital Age initiative is consistent with these goals. ***The current VAT Gap demonstrates the need of tackling VAT cross-border fraud and carousel fraud through the proper implementation of efficient exchange of information mechanisms and adequate means (both human, financial, technical and technological).***

⁶¹ The VAT Gap is the overall difference between the expected VAT revenue based on VAT legislation and ancillary regulations and the amount actually collected:

https://ec.europa.eu/taxation_customs/business/vat/vat-gap_en

⁶² Europol:

<https://www.europol.europa.eu/crime-areas-and-statistics/crime-areas/economic-crime/mtic-missing-trader-intra-community-fraud>

⁶³ European Court of Auditors:

https://www.eca.europa.eu/Lists/ECADocuments/SR15_24/SR_VAT_FRAUD_EN.pdf

⁶¹ The VAT Gap is the overall difference between the expected VAT revenue based on VAT legislation and ancillary regulations and the amount actually collected:

https://ec.europa.eu/taxation_customs/business/vat/vat-gap_en

⁶² Europol:

<https://www.europol.europa.eu/crime-areas-and-statistics/crime-areas/economic-crime/mtic-missing-trader-intra-community-fraud>

⁶³ European Court of Auditors:

https://www.eca.europa.eu/Lists/ECADocuments/SR15_24/SR_VAT_FRAUD_EN.pdf

Or. en

Amendment 95

Lídia Pereira

Proposal for a directive

Recital 3

Text proposed by the Commission

(3) VAT revenue loss, known as the ‘VAT Gap’, was in 2020 estimated at EUR 93 billion⁶¹ in the Union, a significant part

Amendment

(3) VAT revenue loss, known as the ‘VAT Gap’, was in 2020 estimated at EUR 93 billion⁶¹ in the Union, a significant part

of which consists of fraud, in particular missing trader intra-Community fraud⁶², estimated in the range of EUR 40-60 billion⁶³. ***In the final report of the Conference on the Future of Europe citizens call for ‘Harmonizing and coordinating tax policies within the Member States of the EU in order to prevent tax evasion and avoidance’, ‘Promoting cooperation between EU Member States to ensure that all companies in the EU pay their fair share of taxes’. The VAT in the Digital Age initiative is consistent with these goals.***

⁶¹ The VAT Gap is the overall difference between the expected VAT revenue based on VAT legislation and ancillary regulations and the amount actually collected:

https://ec.europa.eu/taxation_customs/business/vat/vat-gap_en

⁶² Europol:

<https://www.europol.europa.eu/crime-areas-and-statistics/crime-areas/economic-crime/mtic-missing-trader-intra-community-fraud>

⁶³ European Court of Auditors:

https://www.eca.europa.eu/Lists/ECADocuments/SR15_24/SR_VAT_FRAUD_EN.pdf

of which consists of fraud, in particular missing trader intra-Community fraud⁶², estimated in the range of EUR 40-60 billion⁶³. ***The VAT Gap values are significantly different among Member States, therefore it is important to enhance cooperation and coordination at the EU level.***

⁶¹ The VAT Gap is the overall difference between the expected VAT revenue based on VAT legislation and ancillary regulations and the amount actually collected:

https://ec.europa.eu/taxation_customs/business/vat/vat-gap_en

⁶² Europol:

<https://www.europol.europa.eu/crime-areas-and-statistics/crime-areas/economic-crime/mtic-missing-trader-intra-community-fraud>

⁶³ European Court of Auditors:

https://www.eca.europa.eu/Lists/ECADocuments/SR15_24/SR_VAT_FRAUD_EN.pdf

Or. en

Amendment 96

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi, Pedro Silva Pereira

Proposal for a directive

Recital 3 a (new)

Text proposed by the Commission

Amendment

(3a) Member States still have diverging minimum thresholds for qualifying a taxable person for VAT purposes which

leads to a difference of treatment according to where the economic activity is located. To foster the level playing field and ease the understanding of reporting obligations of smaller firms operating cross-border, taxable person for VAT purposes means any person (natural or legal) who, independently, carries out any economic activity consisting of a total value of more than EUR 30 000.

Or. en

Amendment 97
Chris MacManus
on behalf of The Left Group

Proposal for a directive
Recital 3 a (new)

Text proposed by the Commission

Amendment

(3a) The difference between the “main VAT gap” and the “policy gap” should be consistently and clearly delineated with efforts focused on tackling the technical issue of the main VAT gap which is potentially caused by fraud or other issues such as bankruptcies.

Or. en

Amendment 98
Chris MacManus
on behalf of The Left Group

Proposal for a directive
Recital 3 b (new)

Text proposed by the Commission

Amendment

(3b) By its nature and due to technical limitations the calculation of any tax gap relies on a number of assumptions.

Or. en

Amendment 99
Gunnar Beck

Proposal for a directive
Recital 4

Text proposed by the Commission

(4) In order to **increase** tax collection on cross-border transactions **and to end the existing fragmentation stemming from Member States' implementation of divergent reporting systems**, rules should be laid down for Union digital reporting requirements. Such rules should provide information to tax administrations on a transaction-by-transaction basis, in order to allow cross matching of data, increase the control capabilities of tax administrations and create a deterrent effect on non-compliance, while reducing compliance costs for businesses operating in different Member States **and eliminating barriers within the internal market**.

Amendment

(4) In order to **optimize** tax collection on cross-border transactions, rules should be laid down for Union digital reporting requirements. Such rules should provide information to tax administrations on a transaction-by-transaction basis, in order to allow cross matching of data, increase the control capabilities of tax administrations and create a deterrent effect on non-compliance, while reducing compliance costs for businesses operating in different Member States.

Or. en

Amendment 100

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi, Pedro Silva Pereira

Proposal for a directive
Recital 4 a (new)

Text proposed by the Commission

Amendment

(4a) VAT fraud is often linked with organised crime and a very small number of those organised networks can be responsible for billions of euro in cross-border VAT fraud, affecting not only revenue collection in Member States but also having a negative impact on the Union's own resources. Therefore, Member States have a shared responsibility for the protection of the

Amendment 101
Olivier Chastel

Proposal for a directive
Recital 4 a (new)

Text proposed by the Commission

Amendment

(4a) The European Commission will ensure that Digital Reporting Requirement (DRR) is flexible enough to take into account of the experience gained in certain Member States which have already invested in digital invoicing and reporting so that existing investments in these Member States are not lost and all stakeholders can benefit.

Amendment 102

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi

Proposal for a directive
Recital 5

Text proposed by the Commission

Amendment

(5) To facilitate the automation of the reporting process for both taxable persons and tax administrations, the transactions to be reported to tax administrations should be documented electronically. The use of electronic invoicing should become the default system for issuing invoices. Nevertheless, Member States should be allowed to authorise other means for domestic supplies. The issuance of electronic invoices by the supplier and its transmission to the customer should not be conditional on a prior authorisation or verification by the tax administration.

(5) To facilitate the automation of the reporting process for both taxable persons and tax administrations, the transactions to be reported to tax administrations should be documented electronically. The use of electronic invoicing should become the default system for issuing invoices. Nevertheless, Member States should be allowed to authorise other means for domestic supplies **for transactions below a threshold of €1000, amount above which the risk of fraud and avoidance at domestic level could have indirect repercussions on other Member States**

(relocation of businesses, etc) . The issuance of electronic invoices by the supplier and its transmission to the customer should not be conditional on a prior authorisation or verification by the tax administration.

Or. en

Amendment 103

Andżelika Anna Możdżanowska

on behalf of the ECR Group

Proposal for a directive

Recital 5

Text proposed by the Commission

(5) To facilitate the automation of the reporting process for both taxable persons and tax administrations, the transactions to be reported to tax administrations should be documented electronically. The use of electronic invoicing should become the default system for issuing invoices. Nevertheless, Member States should be allowed to authorise other means for domestic supplies. ***The issuance of electronic invoices by the supplier and its transmission to the customer should not be conditional on a prior authorisation or verification by the tax administration.***

Amendment

(5) To facilitate the automation of the reporting process for both taxable persons and tax administrations, the transactions to be reported to tax administrations should be documented electronically. The use of electronic invoicing should become the default system for issuing invoices. Nevertheless, Member States should be allowed to authorise other means for domestic supplies.

Or. pl

Justification

Pre-acceptance of an invoice after verification of certain formal elements can be an important instrument for combating tax fraud at national level.

Amendment 104

Gunnar Beck

Proposal for a directive

Recital 5

Text proposed by the Commission

(5) To facilitate the automation of the reporting process for both taxable persons and tax administrations, **the** transactions to be reported to tax administrations **should be documented electronically. The use of electronic invoicing should become the default system for issuing invoices. Nevertheless, Member States should be allowed to authorise other means for domestic supplies.** The issuance of electronic invoices by the supplier and its transmission to the customer should not be conditional on a prior authorisation or verification by the tax administration.

Amendment

(5) To facilitate the automation of the reporting process for both taxable persons and tax administrations, **Member State should facilitate the possibility of** transactions to be reported to tax administrations **in an electronic format.** The issuance of electronic invoices by the supplier and its transmission to the customer should not be conditional on a prior authorisation or verification by the tax administration.

Or. en

Amendment 105

Martin Hlaváček, Ondřej Kovařík

Proposal for a directive

Recital 5

Text proposed by the Commission

(5) To facilitate the automation of the reporting process for both taxable persons and tax administrations, the transactions to be reported to tax administrations should be documented electronically. **The use of electronic invoicing should become the default system for issuing invoices.** Nevertheless, Member States should be allowed to authorise other means for domestic supplies. The issuance of electronic invoices by the supplier and its transmission to the customer should not be conditional on a prior authorisation or verification by the tax administration.

Amendment

(5) To facilitate the automation of the reporting process for both taxable persons and tax administrations, the transactions to be reported to tax administrations should be documented electronically. Nevertheless, Member States should be allowed to authorise other means for domestic supplies. The issuance of electronic invoices by the supplier and its transmission to the customer should not be conditional on a prior authorisation or verification by the tax administration.

Or. en

Justification

Several Member States have put in place domestic reporting requirements for transactions within their territories. In most cases, such systems have been working very efficiently and

have significantly contributed to the reduction of the VAT frauds. Therefore, it seems more appropriate to introduce the Union reporting requirements first and only if the expected objectives are achieved, the system should be extended to the domestic transactions as well.

Amendment 106

Andżelika Anna Możdżanowska

on behalf of the ECR Group

Proposal for a directive

Recital 6

Text proposed by the Commission

Amendment

(6) The definition of an electronic invoice should be aligned with that used in Directive 2014/55/EU of the European Parliament and the Council⁶⁴, to achieve standardisation in the area of VAT reporting.

deleted

⁶⁴ *Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement (OJ L 133, 6.5.2014, p. 1).*

Or. pl

Justification

The use of a standard such as the so-called ‘European standard’ for the transmission of invoice data at national level should be optional for Member States, not mandatory.

Amendment 107

Andżelika Anna Możdżanowska

on behalf of the ECR Group

Proposal for a directive

Recital 7

Text proposed by the Commission

Amendment

(7) For the VAT reporting system to be implemented in an efficient manner, it is necessary that the information reaches the tax administration without delay. Therefore, the deadline for the issuance of

(7) For the VAT reporting system to be implemented in an efficient manner, it is necessary that the information reaches the tax administration without delay. Therefore, the deadline for the issuance of

an invoice for cross-border transactions should be set at 2 working days after the chargeable event has taken place.

an invoice for cross-border transactions should be set at 7 working days after the chargeable event has taken place.

Or. pl

Justification

The deadline of two working days is extremely difficult for small and medium-sized enterprises to meet.

Amendment 108

Lídia Pereira

Proposal for a directive

Recital 7

Text proposed by the Commission

(7) For the VAT reporting system to be implemented in an efficient manner, it is necessary that the information reaches the tax administration without delay. Therefore, the deadline for the issuance of an invoice for cross-border transactions should be set at 2 working days after the chargeable event has taken place.

Amendment

(7) For the VAT reporting system to be implemented in an efficient manner, it is necessary that the information reaches the tax administration without delay. Therefore, the deadline for the issuance of an invoice for cross-border transactions should be set at 5 working days after the chargeable event has taken place.

Or. en

Amendment 109

Chris MacManus

on behalf of The Left Group

Proposal for a directive

Recital 7

Text proposed by the Commission

(7) For the VAT reporting system to be implemented in an efficient manner, it is necessary that the information reaches the tax administration without delay. Therefore, the deadline for the issuance of an invoice for cross-border transactions should be set at 2 working days after the

Amendment

(7) For the VAT reporting system to be implemented in an efficient manner, it is necessary that the information reaches the tax administration without delay. Therefore, the deadline for the issuance of an invoice for cross-border transactions should be set at 5 working days after the

chargeable event has taken place.

chargeable event has taken place.

Or. en

Amendment 110

Gunnar Beck

Proposal for a directive

Recital 8

Text proposed by the Commission

(8) ***The electronic invoice should facilitate the automated transmission to the tax administration of the data needed for control purposes. For this purpose, the electronic invoice should contain all the data that have to be later transmitted to the tax administration.***

Amendment

(8) The electronic invoice should contain all the data that have to be later transmitted to the tax administration.

Or. en

Amendment 111

Martin Hlaváček, Ondřej Kovařík

Proposal for a directive

Recital 9

Text proposed by the Commission

(9) ***The implementation of the electronic invoice as the default method for documenting transactions for VAT purposes would not be possible if the use of the electronic invoice remains subject to the acceptance by the recipient. Therefore, such an acceptance should no longer be required for the issuance of electronic invoices.***

Amendment

deleted

Or. en

Justification

Several Member States have put in place domestic reporting requirements for transactions within their territories. In most cases, such systems have been working very efficiently and

have significantly contributed to the reduction of the VAT frauds. Therefore, it seems more appropriate to introduce the Union reporting requirements first and only if the expected objectives are achieved, the system should be extended to the domestic transactions as well.

Amendment 112

Gunnar Beck

Proposal for a directive

Recital 9

Text proposed by the Commission

(9) The implementation of the electronic invoice *as the default method* for documenting transactions for VAT purposes would not be possible if the use of the electronic invoice remains subject to the acceptance by the recipient. Therefore, such an acceptance should no longer be required for the issuance of electronic invoices.

Amendment

(9) The implementation of the electronic invoice for documenting transactions for VAT purposes would not be possible if the use of the electronic invoice remains subject to the acceptance by the recipient. Therefore, such an acceptance should no longer be required for the issuance of electronic invoices.

Or. en

Amendment 113

Mikuláš Peksa

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 10 a (new)

Text proposed by the Commission

Amendment

(10a) Summary invoices save time and costs and reduce the administrative burden related to invoicing. Moreover, they reduce the possibility of errors and simplify the work for suppliers and customers thanks to simplified record keeping. However, they could also be misused for fraud. Therefore summary invoices should remain for domestic business to business transactions and only covering a limited period of time.

Or. en

Amendment 114

Mikuláš Peksa

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 12

Text proposed by the Commission

(12) In order to facilitate for taxable persons the transmission of the invoice data, Member States should put at the disposal of the taxable persons the necessary means for such transmission, which should allow that the data is sent by the taxable person directly or by a third party on that taxable person's behalf.

Amendment

(12) In order to facilitate for taxable persons the transmission of the invoice data, Member States should put at the disposal of the taxable persons the necessary means for such transmission, which should allow that the data is sent by the taxable person directly or by a third party on that taxable person's behalf. ***In particular SMEs, VSEs and not-for-profit bodies should be provided with the financial and other means that are necessary for such transmission.***

Or. en

Amendment 115

Lídia Pereira

Proposal for a directive

Recital 13

Text proposed by the Commission

(13) Whilst the information to be transmitted through the digital reporting requirements for intra-Community transactions should be similar to what was transmitted through the recapitulative statements, it is necessary to request taxable persons to provide additional data, including bank details and payment amounts, so that tax administrations can follow not only the goods but also the financial flows.

Amendment

deleted

Or. en

Amendment 116
Gunnar Beck

Proposal for a directive
Recital 13

Text proposed by the Commission

Amendment

(13) Whilst the information to be transmitted through the digital reporting requirements for intra-Community transactions should be similar to what was transmitted through the recapitulative statements, it is necessary to request taxable persons to provide additional data, including bank details and payment amounts, so that tax administrations can follow not only the goods but also the financial flows.

deleted

Or. en

Amendment 117
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a directive
Recital 14

Text proposed by the Commission

Amendment

(14) Placing an unnecessary administrative burden on taxable persons operating in different Member States should be avoided. *Therefore, such* taxable persons *should* be able to provide the required information to their tax administrations using the European standard laid down in Commission Implementing Decision (EU) 2017/1870⁶⁵, *which fulfils the request laid down in Article 3(1) of Directive 2014/55/EU to create an European standard for the semantic data model of the core elements of an electronic invoice.* Member States should be allowed to provide for *additional*

(14) Placing an unnecessary administrative burden on taxable persons operating in different Member States should be avoided. *One way to reduce unnecessary burdens is for* taxable persons *to* be able to provide the required information to their tax administrations using the European standard laid down in Commission Implementing Decision (EU) 2017/1870⁶⁵. Member States should be allowed to provide for *other* methods to report the data that could be easier for certain taxable persons to comply with.

methods to report the data that could be easier for certain taxable persons to comply with.

⁶⁵ Commission Implementing Decision (EU) 2017/1870 of 16 October 2017 on the publication of the reference of the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council (OJ L 266, 17.10.2017, p. 19).

⁶⁵ Commission Implementing Decision (EU) 2017/1870 of 16 October 2017 on the publication of the reference of the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council (OJ L 266, 17.10.2017, p. 19).

Or. pl

Justification

The use of a standard such as the so-called 'European standard' for the transmission of invoice data at national level should be optional for Member States, not mandatory.

Amendment 118

Lídia Pereira

Proposal for a directive

Recital 14

Text proposed by the Commission

(14) Placing an unnecessary administrative burden on taxable persons operating in different Member States should be avoided. Therefore, such taxable persons should be able to provide the **required** information to their tax administrations using the European standard laid down in Commission Implementing Decision (EU) 2017/1870⁶⁵, which fulfils the request laid down in Article 3(1) of Directive 2014/55/EU to create an European standard for the semantic data model of the core elements of an electronic invoice. Member States should be allowed to provide for additional methods to report the data that could be easier for certain taxable persons to comply with.

Amendment

(14) Placing an unnecessary administrative burden on taxable persons operating in different Member States should be avoided. Therefore, such taxable persons should be able to provide the **necessary** information to their tax administrations using the European standard laid down in Commission Implementing Decision (EU) 2017/1870⁶⁵, which fulfils the request laid down in Article 3(1) of Directive 2014/55/EU to create an European standard for the semantic data model of the core elements of an electronic invoice. Member States should be allowed to provide for additional methods to report the data that could be easier for certain taxable persons to comply with.

⁶⁵ Commission Implementing Decision (EU) 2017/1870 of 16 October 2017 on the publication of the reference of the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council (OJ L 266, 17.10.2017, p. 19).

⁶⁵ Commission Implementing Decision (EU) 2017/1870 of 16 October 2017 on the publication of the reference of the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council (OJ L 266, 17.10.2017, p. 19).

Or. en

Amendment 119

Andżelika Anna Mozdżanowska
on behalf of the ECR Group

Proposal for a directive **Recital 15**

Text proposed by the Commission

Amendment

(15) In order to achieve the necessary harmonisation in the reporting of data on intra-Community transactions, the information to be reported should be the same in all Member States, without the possibility for Member States to request additional data.

deleted

Or. pl

Justification

The use of a standard such as the so-called 'European standard' for the transmission of invoice data at national level should be optional for Member States, not mandatory.

Amendment 120 **Gunnar Beck**

Proposal for a directive **Recital 15**

Text proposed by the Commission

Amendment

(15) In order to achieve the necessary harmonisation in the reporting of data on

deleted

intra-Community transactions, the information to be reported should be the same in all Member States, without the possibility for Member States to request additional data.

Or. en

Amendment 121

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi, Pedro Silva Pereira

Proposal for a directive

Recital 15

Text proposed by the Commission

(15) In order to achieve the necessary harmonisation in the reporting of data on intra-Community transactions, the information to be reported should be the same in all Member States, without the possibility for Member States to request additional data.

Amendment

(15) In order to achieve the necessary harmonisation in the reporting of data on intra-Community transactions, the information to be reported should be the same in all Member States, without the possibility for Member States to request additional data. *The collection of this data will also make it possible to have better statistics as to the extent of VAT fraud and should make it possible to reduce it.*

Or. en

Amendment 122

Mikuláš Peksa

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 16 a (new)

Text proposed by the Commission

Amendment

(16a) Digitisation makes companies increasingly vulnerable to cybercrime and hacker attacks. The Commission and the Member States should ensure, each as far as they are concerned, the protection of data against cyber-attacks and attacks by hackers or zappers, during their

transmission, transaction by transaction, and during their storage by tax authorities.

Or. en

Amendment 123

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a directive

Recital 17

Text proposed by the Commission

(17) *Several Member States have put in place divergent reporting requirements for transactions within their territories, leading to significant administrative burdens for taxable persons which operate in different Member States, as they need to adapt their accounting systems to comply with those requirements. In order to avoid the costs derived from such divergence, the systems implemented in Member States to report supplies of goods and services for consideration between taxable persons within their territory should comply with the same features of the system implemented for intra-Community transactions.* Member States should provide for the electronic means for the transmission of the information and, as is the case for intra-Community transactions, it should be possible for the taxable person to submit the data in accordance with the European standard laid down in Implementing Decision (EU) 2017/1870, *even though* the relevant Member State could provide for *additional* means to transmit the data. The data should be allowed to be sent by the taxable person directly or by a third party on that person's behalf.

Amendment

(17) Member States should provide for the electronic means for the transmission of the information and, as is the case for intra-Community transactions, it should be possible for the taxable person to submit the data in accordance with the European standard laid down in Implementing Decision (EU) 2017/1870, *unless* the relevant Member State could provide for *other, equally effective* means to transmit the data. The data should be allowed to be sent by the taxable person directly or by a third party on that person's behalf.

Or. pl

Justification

The use of a standard such as the so-called 'European standard' for the transmission of invoice data at national level should be optional for Member States, not mandatory.

Amendment 124

Martin Hlaváček, Ondřej Kovařík

Proposal for a directive

Recital 17

Text proposed by the Commission

(17) Several Member States have put in place divergent reporting requirements for transactions within their territories, ***leading to significant administrative burdens for taxable persons which operate in different Member States, as they need to adapt their accounting systems to comply with those requirements. In order to avoid the costs derived from such divergence, the systems implemented in Member States to report supplies of goods and services for consideration between taxable persons within their territory should comply with the same features of the system implemented for intra-Community transactions.*** Member States should provide for the electronic means for the transmission of the information and, as is the case for intra-Community transactions, it should be possible for the taxable person to submit the data in accordance with the European standard laid down in Implementing Decision (EU) 2017/1870, even though the relevant Member State could provide for additional means to transmit the data. The data should be allowed to be sent by the taxable person directly or by a third party on that person's behalf.

Amendment

(17) Several Member States have put in place divergent reporting requirements for transactions within their territories. Member States should provide for the electronic means for the transmission of the information and, as is the case for intra-Community transactions, it should be possible for the taxable person to submit the data in accordance with the European standard laid down in Implementing Decision (EU) 2017/1870, even though the relevant Member State could provide for additional means to transmit the data. The data should be allowed to be sent by the taxable person directly or by a third party on that person's behalf.

Or. en

Justification

Several Member States have put in place domestic reporting requirements for transactions

within their territories. In most cases, such systems have been working very efficiently and have significantly contributed to the reduction of the VAT frauds. Therefore, it seems more appropriate to introduce the Union reporting requirements first and only if the expected objectives are achieved, the system should be extended to the domestic transactions as well.

Amendment 125

Gunnar Beck

Proposal for a directive

Recital 17

Text proposed by the Commission

(17) *Several Member States have put in place divergent reporting requirements for transactions within their territories, leading to significant administrative burdens for taxable persons which operate in different Member States, as they need to adapt their accounting systems to comply with those requirements.* In order to *avoid the costs derived from such divergence*, the systems implemented in Member States to report supplies of goods and services for consideration between taxable persons within their territory should *comply with the same features of* the system implemented for intra-Community transactions. Member States should provide for the electronic means for the transmission of the information and, as is the case for intra-Community transactions, it should be possible for the taxable person to submit the data in accordance with the European standard laid down in Implementing Decision (EU) 2017/1870, even though the relevant Member State could provide for additional means to transmit the data. The data should be allowed to be sent by the taxable person directly or by a third party on that person's behalf.

Amendment

(17) In order to *lower the compliance costs for digital VAT filing*, the systems implemented in Member States to report supplies of goods and services for consideration between taxable persons within their territory should *be aligned with* the system implemented for intra-Community transactions. Member States should provide for the electronic means for the transmission of the information and, as is the case for intra-Community transactions, it should be possible for the taxable person to submit the data in accordance with the European standard laid down in Implementing Decision (EU) 2017/1870, even though the relevant Member State could provide for additional means to transmit the data. The data should be allowed to be sent by the taxable person directly or by a third party on that person's behalf.

Or. en

Amendment 126

Andželika Anna Mozdžanowska

on behalf of the ECR Group

Proposal for a directive

Recital 18

Text proposed by the Commission

(18) Member States should not be obliged to implement a digital reporting requirement for supplies of goods and services for consideration between taxable persons within their territory. ***However, if they are to implement such a requirement in the future, they should align it with the digital reporting requirements for intra-Community transactions. Member States which already have a reporting system for these transactions in place should adapt such systems to ensure that the data are reported in accordance with the digital reporting requirements for intra-Community transactions.***

Amendment

(18) Member States should not be obliged to implement a digital reporting requirement for supplies of goods and services for consideration between taxable persons within their territory.

Or. pl

Amendment 127

Martin Hlaváček, Ondřej Kovařík

Proposal for a directive

Recital 18

Text proposed by the Commission

(18) Member States should not be obliged to implement a digital reporting requirement for supplies of goods and services for consideration between taxable persons within their territory. ***However, if they are to implement such a requirement in the future, they should align it with the digital reporting requirements for intra-Community transactions. Member States which already have a reporting system for these transactions in place should adapt such systems to ensure that the data are reported in accordance with the digital***

Amendment

(18) Member States should not be obliged to implement a digital reporting requirement for supplies of goods and services for consideration between taxable persons within their territory.

reporting requirements for intra-Community transactions.

Or. en

Justification

Several Member States have put in place domestic reporting requirements for transactions within their territories. In most cases, such systems have been working very efficiently and have significantly contributed to the reduction of the VAT frauds. Therefore, it seems more appropriate to introduce the Union reporting requirements first and only if the expected objectives are achieved, the system should be extended to the domestic transactions as well.

Amendment 128

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi, Pedro Silva Pereira

Proposal for a directive

Recital 18

Text proposed by the Commission

(18) Member States should not be obliged to implement a digital reporting requirement for supplies of goods and services for consideration between taxable persons within their territory. However, if they are to implement such a requirement in the future, they should align it with the digital reporting requirements for intra-Community transactions. Member States which already have a reporting system for these transactions in place should adapt such systems to ensure that the data are reported in accordance with the digital reporting requirements for intra-Community transactions.

Amendment

(18) Member States should not be obliged to implement a digital reporting requirement for supplies of goods and services ***of a low amount*** for consideration between taxable persons within their territory. However, if they are to implement such a requirement in the future ***for domestic transactions below EUR 10 000***, they should align it with the digital reporting requirements for intra-Community transactions. Member States which already have a reporting system for these transactions in place should adapt such systems to ensure that the data are reported in accordance with the digital reporting requirements for intra-Community transactions.

Or. en

Amendment 129

Martin Hlaváček, Ondřej Kovařík

Proposal for a directive

Recital 19

Text proposed by the Commission

(19) In order to evaluate the effectiveness of the digital reporting requirements, the Commission should prepare an assessment report evaluating the impact of digital reporting requirements on the reduction of the VAT gap and in the implementation and compliance costs for taxable persons and tax administrations, in order to verify whether the system has achieved its objectives or needs further adjustments.

Amendment

(19) In order to evaluate the effectiveness of the ***intra-Community*** digital reporting requirements, the Commission should prepare an assessment report evaluating the impact of ***intra-Community*** digital reporting requirements on the reduction of the VAT gap and in the implementation and compliance costs for taxable persons and tax administrations, in order to verify whether the system has achieved its objectives or needs further adjustments ***or any extension to domestic transactions***.

Or. en

Justification

Several Member States have put in place domestic reporting requirements for transactions within their territories. In most cases, such systems have been working very efficiently and have significantly contributed to the reduction of the VAT frauds. Therefore, it seems more appropriate to introduce the Union reporting requirements first and only if the expected objectives are achieved, the system should be extended to the domestic transactions as well.

Amendment 130

Andżelika Anna Możdżanowska

on behalf of the ECR Group

Proposal for a directive

Recital 20

Text proposed by the Commission

(20) Member States should be able to continue to implement other measures to ensure the correct collection of VAT and to prevent evasion. ***However, they should not be able to impose additional reporting obligations on the transactions that are covered by the digital reporting requirements.***

Amendment

(20) Member States should be able to continue to implement other measures to ensure the correct collection of VAT and to prevent evasion.

Or. pl

Amendment 131
Martin Hlaváček, Ondřej Kovařík

Proposal for a directive
Recital 20

Text proposed by the Commission

(20) Member States should be able to continue to implement other measures to ensure the correct collection of VAT and to prevent evasion. ***However, they should not be able to impose additional reporting obligations on the transactions that are covered by the digital reporting requirements.***

Amendment

(20) Member States should be able to continue to implement other measures to ensure the correct collection of VAT and to prevent evasion.

Or. en

Justification

Member States should be able to implement additional invoicing obligations that are necessary for proper functioning of their reporting systems.

Amendment 132
Gunnar Beck

Proposal for a directive
Recital 21

Text proposed by the Commission

(21) The platform economy has raised ***certain difficulties*** for the application of the VAT rules -in particular the establishment of the taxable status of the provider of the service and the level playing field between small and medium-sized enterprises (SMEs) and other businesses.

Amendment

(21) The platform economy has raised ***new challenges*** for the application of the VAT rules -in particular the establishment of the taxable status of the provider of the service and the level playing field between small and medium-sized enterprises (SMEs) and other businesses.

Or. en

Amendment 133
Lídia Pereira

Proposal for a directive
Recital 22

Text proposed by the Commission

(22) The platform economy has led to an unjustified distortion of competition between supplies performed through online platforms that escape VAT taxation, and supplies performed in the traditional economy that are subject to VAT. The distortion has been most acute in the two largest sectors of the platform economy behind e-commerce, namely the short-term accommodation rental sector and the passenger transport sector.

Amendment

deleted

Or. en

Amendment 134
Gunnar Beck

Proposal for a directive
Recital 22

Text proposed by the Commission

(22) The platform economy has led to an unjustified distortion of competition between supplies performed through online platforms that escape VAT taxation, and supplies performed in the traditional economy that are subject to VAT. The distortion has been most acute in the two largest sectors of the platform economy behind e-commerce, namely the short-term accommodation rental sector and the passenger transport sector.

Amendment

(22) Current VAT rules have led to a distortion of competition between supplies performed through online platforms that escape VAT taxation, and supplies performed in the traditional economy that are subject to VAT. The distortion has been most acute in the two largest sectors of the platform economy behind e-commerce, namely the short-term accommodation rental sector and the passenger transport sector. *Recalls however that the ECJ cases against Uber (C-434/15, C-320/16) and Airbnb (C-390/18), the difference in tax treatment was not considered to be the element that significantly distorted the competition with resp. the taxi and the hotel sector. Underlines that one should rather look into the overregulation and tax burden on the traditional economy, rather than the*

Amendment 135

Andżelika Anna Możdżanowska

on behalf of the ECR Group

Proposal for a directive

Recital 23

Text proposed by the Commission

(23) It is therefore necessary to lay down rules to address the distortions of competition in the short-term accommodation rental and passenger transport sectors by ***changing the role that platforms play in the collection of VAT (becoming the ‘deemed supplier’)***. Under this model, platforms ***should be required to charge VAT where VAT is due but the underlying supplier does not charge it because they are, for example, a natural person or a taxable person using the special scheme for small enterprises.***

Amendment

(23) It is therefore necessary to lay down rules to address the distortions of competition in the short-term accommodation rental and passenger transport sectors by ***including electronic platforms in the VAT collection system.*** Under this model, platforms ***can be subject to reporting obligations, and required to educate users about their tax obligations, or to collect (and pay) tax on sales made through the platform.***

Justification

The ‘facilitation’ services provided by platforms should not be treated as equivalent to intermediary services.

Amendment 136

Lídia Pereira

Proposal for a directive

Recital 23

Text proposed by the Commission

(23) It is ***therefore*** necessary to lay down rules to address ***the*** distortions of competition in the short-term

Amendment

(23) It is necessary to lay down rules to address ***possible*** distortions of competition in the short-term accommodation rental

accommodation rental and passenger transport sectors by changing the role that platforms play in the collection of VAT (becoming the ‘deemed supplier’). Under this model, platforms should be required to charge VAT where VAT is due but the underlying supplier does not charge it because they are, for example, a natural person or a taxable person using the special scheme for small enterprises.

and passenger transport sectors by changing the role that platforms play in the collection of VAT (becoming the ‘deemed supplier’). Under this model, platforms should be required to charge VAT where VAT is due but the underlying supplier does not charge it because they are, for example, a natural person or a taxable person using the special scheme for small enterprises.

Or. en

Amendment 137

Mikuláš Peksa

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 23 a (new)

Text proposed by the Commission

Amendment

(23a) As the establishment of a deemed supplier model will entail additional costs for small platforms concerned, incentives should be provided to encourage them to comply as soon as possible in order not to further strengthen the position of big platforms.

Or. en

Amendment 138

Andżelika Anna Możdżanowska

on behalf of the ECR Group

Proposal for a directive

Recital 24

Text proposed by the Commission

Amendment

(24) Member States interpret the place of supply of the facilitation service provided by the platforms to non-taxable persons differently. ***Therefore it is necessary to clarify this rule.***

(24) Member States interpret the place of supply of the facilitation service provided by the platforms to non-taxable persons differently.

Amendment 139

Gunnar Beck

Proposal for a directive

Recital 25

Text proposed by the Commission

Amendment

(25) Some Member States rely upon Article 135(2) of Directive 2006/112/EC to apply a VAT exemption to short-term accommodation rental, while others do not. In order to ensure equal treatment and consistency, whilst continuing to address the distortion of competition in the accommodation sector, it should be clarified that this exemption does not apply to short-term accommodation rentals. The criteria used to identify short-term accommodation rentals, which shall be regarded as having a similar function to the hotel sector, are only to be applied for the purposes of this Directive and are without prejudice to the definitions used in other Union legislation. This Directive therefore does not create an EU definition of short-term accommodation rentals.

deleted

Or. en

Amendment 140

Andżelika Anna Możdżanowska

on behalf of the ECR Group

Proposal for a directive

Recital 25

Text proposed by the Commission

Amendment

(25) Some Member States rely upon Article 135(2) of Directive 2006/112/EC to apply a VAT exemption to short-term accommodation rental, while others do not. In order to ensure equal treatment and

(25) Some Member States rely upon Article 135(2) of Directive 2006/112/EC to apply a VAT exemption to short-term accommodation rental, while others do not.

consistency, whilst continuing to address the distortion of competition in the accommodation sector, it should be clarified that this exemption does not apply to short-term accommodation rentals. The criteria used to identify short-term accommodation rentals, which shall be regarded as having a similar function to the hotel sector, are only to be applied for the purposes of this Directive and are without prejudice to the definitions used in other Union legislation. This Directive therefore does not create an EU definition of short-term accommodation rentals.

Or. pl

Amendment 141
Gunnar Beck

Proposal for a directive
Recital 31

Text proposed by the Commission

(31) VAT identification is, in general, required in every Member State where taxable transactions take place. However, to **reduce** the instances in which multiple VAT registrations are required, Directive (EU) 2017/2455 introduced into Directive 2006/112/EC a number of measures to **minimise** the need for multiple VAT registrations. In order to further reduce the need for **multiple** VAT registrations, a number of extension measures have been identified to support the objective of **a single VAT registration** in the Union. Rules should therefore be laid down to provide for these extension measures.

Amendment

(31) VAT identification is, in general, required in every Member State where taxable transactions take place. However, to **optimize** the instances in which multiple VAT registrations are required, Directive (EU) 2017/2455 introduced into Directive 2006/112/EC a number of measures to **optimize** the need for multiple VAT registrations. In order to further reduce the need for **an excessive amount of** VAT registrations, a number of extension measures have been identified to support the objective of **reducing red tape** in the Union. Rules should therefore be laid down to provide for these extension measures.

Or. en

Amendment 142
Martin Hlaváček

Proposal for a directive
Recital 32

Text proposed by the Commission

(32) Amongst other measures, Directive (EU) 2017/2455 extended the scope of the Mini OSS to become a broader OSS, covering all cross-border supplies of services to non-taxable persons taking place in the Union and all intra-Community distance sales of goods. Exceptionally, electronic interfaces, such as marketplaces and platforms, which become deemed suppliers for certain supplies of goods within the Union can also declare certain domestic supplies of goods in the Union OSS scheme. To support the objective of a single VAT registration in the Union, the scope of the Union OSS scheme should be further expanded to cover other supplies of goods, including domestic business-to-consumer supplies of goods in the Union by taxable persons who are not identified for VAT purposes in the Member State of consumption, ensuring that businesses do not need to register for VAT in each Member State where such supplies of goods to consumers take place. In addition, the scope of the Union OSS scheme should be expanded to also include domestic supplies of margin scheme goods to any person, when those goods are supplied by a taxable person (taxable dealer) who is not identified in the Member State where such supplies of goods take place. This amendment would allow taxable dealers to benefit from the OSS simplifications, and allow for the VAT due on those supplies to be declared and paid in one Member State of identification via the enlarged Union OSS scheme.

Amendment

(32) Amongst other measures, Directive (EU) 2017/2455 extended the scope of the Mini OSS to become a broader OSS, covering all cross-border supplies of services to non-taxable persons taking place in the Union and all intra-Community distance sales of goods. Exceptionally, electronic interfaces, such as marketplaces and platforms, which become deemed suppliers for certain supplies of goods within the Union can also declare certain domestic supplies of goods in the Union OSS scheme. To support the objective of a single VAT registration in the Union, the scope of the Union OSS scheme should be further expanded to cover other supplies of goods, including domestic business-to-consumer supplies of goods in the Union by taxable persons who are not identified for VAT purposes in the Member State of consumption, ensuring that businesses do not need to register for VAT in each Member State where such supplies of goods to consumers take place. In addition, the scope of the Union OSS scheme should be expanded to also include domestic supplies of margin scheme goods to any person, when those goods are supplied by a taxable person (taxable dealer) who is not identified in the Member State where such supplies of goods take place. This amendment would allow taxable dealers to benefit from the OSS simplifications, and allow for the VAT due on those supplies to be declared and paid in one Member State of identification via the enlarged Union OSS scheme. ***However, any extension of the Union OSS scheme to supplies of goods and services by a taxable person to another taxable person should be avoided.***

Or. en

Amendment 143
Gunnar Beck

Proposal for a directive
Recital 32

Text proposed by the Commission

(32) Amongst other measures, Directive (EU) 2017/2455 extended the scope of the Mini OSS to become a broader OSS, covering all cross-border supplies of services to non-taxable persons taking place in the Union and all intra-Community distance sales of goods. Exceptionally, electronic interfaces, such as marketplaces and platforms, which become deemed suppliers for certain supplies of goods within the Union can also declare certain domestic supplies of goods in the Union OSS scheme. To support the objective of **a single VAT registration** in the Union, the scope of the Union OSS scheme should be further expanded to cover other supplies of goods, including domestic business-to-consumer supplies of goods in the Union by taxable persons who are not identified for VAT purposes in the Member State of consumption, ensuring that businesses do not need to register for VAT in each Member State where such supplies of goods to consumers take place. In addition, the scope of the Union OSS scheme should be expanded to also include domestic supplies of margin scheme goods to any person, when those goods are supplied by a taxable person (taxable dealer) who is not identified in the Member State where such supplies of goods take place. This amendment would allow taxable dealers to benefit from the OSS simplifications, and allow for the VAT due on those supplies to be declared and paid in one Member State of identification via the enlarged Union OSS scheme.

Amendment

(32) Amongst other measures, Directive (EU) 2017/2455 extended the scope of the Mini OSS to become a broader OSS, covering all cross-border supplies of services to non-taxable persons taking place in the Union and all intra-Community distance sales of goods. Exceptionally, electronic interfaces, such as marketplaces and platforms, which become deemed suppliers for certain supplies of goods within the Union can also declare certain domestic supplies of goods in the Union OSS scheme. To support the objective of **reducing an excessive amount of VAT registrations** in the Union, the scope of the Union OSS scheme should be further expanded to cover other supplies of goods, including domestic business-to-consumer supplies of goods in the Union by taxable persons who are not identified for VAT purposes in the Member State of consumption, ensuring that businesses do not need to register for VAT in each Member State where such supplies of goods to consumers take place. In addition, the scope of the Union OSS scheme should be expanded to also include domestic supplies of margin scheme goods to any person, when those goods are supplied by a taxable person (taxable dealer) who is not identified in the Member State where such supplies of goods take place. This amendment would allow taxable dealers to benefit from the OSS simplifications, and allow for the VAT due on those supplies to be declared and paid in one Member State of identification via the enlarged Union OSS scheme.

Or. en

Amendment 144
Andželika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a directive
Recital 33

Text proposed by the Commission

(33) VAT is normally charged and accounted for by the supplier of the goods or services. However, in certain circumstances Member States may provide that, under the reverse charge mechanism, the recipient of the supply, rather than the supplier, is obliged to account for the VAT due. ***To further support the objective of a single VAT registration in the Union, rules should be laid down for the mandatory application by Member States of the reverse charge mechanism in situations where a supplier is not established for VAT purposes in the Member State in which VAT is due. A supplier, making supplies of goods or services to a person who is identified for VAT in the Member State where the supply is taxable, should be entitled to apply the reverse charge. For control purposes, such supplies should be reported in the recapitulative statement.***

Amendment

(33) VAT is normally charged and accounted for by the supplier of the goods or services. However, in certain circumstances Member States may provide that, under the reverse charge mechanism, the recipient of the supply, rather than the supplier, is obliged to account for the VAT due.

Or. pl

Justification

The amendment proposed by the Commission may reduce the tax revenue of the Member State concerned.

Amendment 145
Martin Hlaváček

Proposal for a directive
Recital 33

Text proposed by the Commission

(33) VAT is normally charged and

Amendment

(33) VAT is normally charged and

accounted for by the supplier of the goods or services. However, in certain circumstances Member States may provide that, under the reverse charge mechanism, the recipient of the supply, rather than the supplier, is obliged to account for the VAT due. To further support the objective of a single VAT registration in the Union, rules should be laid down for the mandatory application by Member States of the reverse charge mechanism in situations where a supplier is not established for VAT purposes in the Member State in which VAT is due. ***A supplier, making supplies of goods or services to a person who is identified for VAT in the Member State where the supply is taxable, should be entitled to apply the reverse charge.*** For control purposes, such supplies should be reported in the recapitulative statement.

accounted for by the supplier of the goods or services. However, in certain circumstances Member States may provide that, under the reverse charge mechanism, the recipient of the supply, rather than the supplier, is obliged to account for the VAT due. To further support the objective of a single VAT registration in the Union, rules should be laid down for the mandatory application by Member States of the reverse charge mechanism in situations where a supplier is not established for VAT purposes in the Member State in which VAT is due. For control purposes, such supplies should be reported in the recapitulative statement.

Or. en

Justification

The application of the reverse charge should be mandatory in all cases where a supplier is not identified in the Member State where the VAT is due.

Amendment 146 **Gunnar Beck**

Proposal for a directive **Recital 33**

Text proposed by the Commission

(33) VAT is normally charged and accounted for by the supplier of the goods or services. However, in certain circumstances Member States may provide that, under the reverse charge mechanism, the recipient of the supply, rather than the supplier, is obliged to account for the VAT due. To further support the objective of ***a single VAT registration*** in the Union, rules should be laid down for the mandatory application by Member States of the reverse charge mechanism in situations

Amendment

(33) VAT is normally charged and accounted for by the supplier of the goods or services. However, in certain circumstances Member States may provide that, under the reverse charge mechanism, the recipient of the supply, rather than the supplier, is obliged to account for the VAT due. To further support the objective of ***reducing an excessive amount of VAT registrations*** in the Union, rules should be laid down for the mandatory application by Member States of the reverse charge

where a supplier is not established for VAT purposes in the Member State in which VAT is due. A supplier, making supplies of goods or services to a person who is identified for VAT in the Member State where the supply is taxable, should be entitled to apply the reverse charge. For control purposes, such supplies should be reported in the recapitulative statement.

mechanism in situations where a supplier is not established for VAT purposes in the Member State in which VAT is due. A supplier, making supplies of goods or services to a person who is identified for VAT in the Member State where the supply is taxable, should be entitled to apply the reverse charge. For control purposes, such supplies should be reported in the recapitulative statement.

Or. en

Amendment 147
Martin Hlaváček

Proposal for a directive
Recital 36

Text proposed by the Commission

(36) In order to ensure uniform conditions for the implementation of Directive 2006/112/EC, powers should be conferred on the Commission to better secure the correct use and the verification process of IOSS VAT identification numbers for the purposes of the exemption provided for in that Directive. This empowerment should allow the Commission to adopt an implementing act to introduce special measures to prevent certain forms of tax evasion or avoidance. Such special measures involve, inter alia, linking the unique consignment number with the IOSS VAT identification number. Those powers should be exercised in accordance with the examination procedure referred to in Article 5 of Regulation (EU) No 182/2011 of the European Parliament and of the Council⁷¹ and for this purpose the committee should be the one established by Article 58 of Regulation (EU) No 904/2010 of the European Parliament and of the Council⁷².

Amendment

(36) In order to ensure uniform conditions for the implementation of Directive 2006/112/EC, powers should be conferred on the Commission to better secure the correct use and the verification process of IOSS VAT identification numbers for the purposes of the exemption provided for in that Directive. This empowerment should allow the Commission to adopt an implementing act to introduce special measures to prevent certain forms of tax evasion or avoidance. Such special measures involve, inter alia, linking the unique consignment number with the IOSS VAT identification number. Those powers should be exercised in accordance with the examination procedure referred to in Article 5 of Regulation (EU) No 182/2011 of the European Parliament and of the Council⁷¹ and for this purpose the committee should be the one established by Article 58 of Regulation (EU) No 904/2010 of the European Parliament and of the Council⁷². ***The Commission's powers should take into account the taxpayers' rights to***

confidentiality.

⁷¹ 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).

⁷² Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 268, 12.10.2010, p. 1).

⁷¹ 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).

⁷² Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 268, 12.10.2010, p. 1).

Or. en

Amendment 148

Gunnar Beck

Proposal for a directive

Recital 37

Text proposed by the Commission

(37) The VAT registration of a supplier is required when that supplier is not identified for VAT in the Member State where VAT is due. In particular, the transfer of a taxable person's own goods to another Member State for, inter alia, the purposes of that person's e-commerce related activity triggers a need to register in the Member States from and to where the goods are transferred. In congruence with the objective of ***a single VAT registration*** in the Union, the instances in which multiple VAT registrations are required should be further reduced by providing for the application of a new scheme in the framework of the OSS schemes, which is specifically designed to simplify the VAT compliance obligations associated with certain transfers of own goods.

Amendment

(37) The VAT registration of a supplier is required when that supplier is not identified for VAT in the Member State where VAT is due. In particular, the transfer of a taxable person's own goods to another Member State for, inter alia, the purposes of that person's e-commerce related activity triggers a need to register in the Member States from and to where the goods are transferred. In congruence with the objective of ***reducing excessive amounts of VAT registrations*** in the Union, the instances in which multiple VAT registrations are required should be further reduced by providing for the application of a new scheme in the framework of the OSS schemes, which is specifically designed to simplify the VAT compliance obligations associated with certain transfers of own goods.

Amendment 149

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi, Pedro Silva Pereira

Proposal for a directive**Recital 39***Text proposed by the Commission*

(39) The margin scheme operates by allowing taxable dealers to pay VAT on the difference between the sale price and the purchase price of goods covered by the scheme namely second-hand goods, works of art, collectors' items and antiques. To ensure that the taxation of those specific supplies occurs in the Member State where the customer is established, has his or her permanent address or usually resides, Directive 2006/112/EC should be amended to introduce a new place of supply rule. In addition, Directive 2006/112/EC should be amended to specifically exclude supplies of margin scheme goods from the mandatory application of the reverse charge mechanism. However, to support the objective of a single VAT registration in the Union, and to minimise compliance burdens, taxable dealers that operate under the margin scheme can opt to register to use the Union OSS scheme to declare and pay the VAT due on certain supplies of margin scheme goods via that scheme, without the need to register in multiple Member States.

Amendment

(39) The margin scheme operates by allowing taxable dealers to pay VAT on the difference between the sale price and the purchase price of goods covered by the scheme namely second-hand goods, ***including capital goods such as buildings, machinery, tools and equipment***, works of art, collectors' items and antiques. To ensure that the taxation of those specific supplies occurs in the Member State where the customer is established, has his or her permanent address or usually resides, Directive 2006/112/EC should be amended to introduce a new place of supply rule. In addition, Directive 2006/112/EC should be amended to specifically exclude supplies of margin scheme goods from the mandatory application of the reverse charge mechanism. However, to support the objective of a single VAT registration in the Union, and to minimise compliance burdens, taxable dealers that operate under the margin scheme can opt to register to use the Union OSS scheme to declare and pay the VAT due on certain supplies of margin scheme goods via that scheme, without the need to register in multiple Member States.

Amendment 150

Gunnar Beck

Proposal for a directive

Recital 39

Text proposed by the Commission

(39) The margin scheme operates by allowing taxable dealers to pay VAT on the difference between the sale price and the purchase price of goods covered by the scheme namely second-hand goods, works of art, collectors' items and antiques. To ensure that the taxation of those specific supplies occurs in the Member State where the customer is established, has his or her permanent address or usually resides, Directive 2006/112/EC should be amended to introduce a new place of supply rule. In addition, Directive 2006/112/EC should be amended to specifically exclude supplies of margin scheme goods from the mandatory application of the reverse charge mechanism. However, to support the objective of **a single VAT registration** in the Union, and to minimise compliance burdens, taxable dealers that operate under the margin scheme can opt to register to use the Union OSS scheme to declare and pay the VAT due on certain supplies of margin scheme goods via that scheme, without the need to register in multiple Member States.

Amendment

(39) The margin scheme operates by allowing taxable dealers to pay VAT on the difference between the sale price and the purchase price of goods covered by the scheme namely second-hand goods, works of art, collectors' items and antiques. To ensure that the taxation of those specific supplies occurs in the Member State where the customer is established, has his or her permanent address or usually resides, Directive 2006/112/EC should be amended to introduce a new place of supply rule. In addition, Directive 2006/112/EC should be amended to specifically exclude supplies of margin scheme goods from the mandatory application of the reverse charge mechanism. However, to support the objective of **reducing excessive amounts of VAT registrations** in the Union, and to minimise compliance burdens, taxable dealers that operate under the margin scheme can opt to register to use the Union OSS scheme to declare and pay the VAT due on certain supplies of margin scheme goods via that scheme, without the need to register in multiple Member States.

Or. en

Amendment 151

Mikuláš Peksa

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 39 a (new)

Text proposed by the Commission

Amendment

(39a) Recognising the importance of sustainable practices, it is important to ensure that the method for calculating the VAT on the profit margin for the sale of second-hand and collectible goods is simple and clear. The Union should

consider whether other calculation methods (for example, an average VAT margin rate provided by the seller and by category of objects) are needed in order to improve the application and workings of the VAT margin scheme for second-hand goods.

Or. en

Amendment 152

Mikuláš Peksa

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 39 b (new)

Text proposed by the Commission

Amendment

(39b) Some Member States do not generally exempt in kind donations from VAT, leading businesses to destroy consumer goods, notably returns, rather than donating them to charitable causes, even though such an exemption is possible under the existing VAT Directive. The Commission should issue guidance to Member States, clarifying that VAT exemptions for in kind donations are compatible with the existing Union law on VAT.

Or. en

Amendment 153

Mikuláš Peksa

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 41 a (new)

Text proposed by the Commission

Amendment

(41a) The expansion of cloud computing services, as a result of digital reporting requirements, may lead to an increase in

greenhouse gas emissions. The Commission should take measures and provide incentives to ensure the "greening" of the digital sector, for example by centralising data centres to optimise their functioning, by helping companies to use renewable energies instead of fossil fuels to power them and by using artificial intelligence to reduce their pollution.

Or. en

Amendment 154

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi, Pedro Silva Pereira

**Proposal for a directive
Recital 41 a (new)**

Text proposed by the Commission

Amendment

(41a) This proposal encompasses several changes in the way VAT revenues will be declared. It might have a serious impact on the nature of the work of employees working in the tax administrations. Tax authorities should provide for the necessary training capacity of their employees before the entry into force of the present proposal.

Or. en

Amendment 155

Andżelika Anna Możdżanowska
on behalf of the ECR Group

**Proposal for a directive
Article 1 – title**

Text proposed by the Commission

Amendment

1 Amendments to Directive
2006/112/EC with effect from 1 January
2024

1 Amendments to Directive
2006/112/EC with effect from 1 January
2026.

Justification

Taking into account the expected length of the legislative process, as well as the time needed for Member States to implement the provisions of this chapter, the deadline for their entry into force should be delayed by 24 months.

Amendment 156

Lídia Pereira

Proposal for a directive

Article 1 – title

Text proposed by the Commission

Amendments to Directive 2006/112/EC
with effect from 1 January **2024**

Amendment

Amendments to Directive 2006/112/EC
with effect from 1 January **2025**

Or. en

Amendment 157

Marco Zanni, Antonio Maria Rinaldi

Proposal for a directive

Article 1 – paragraph 1 – point 5 a (new)

Directive 2006/112/EC

Art. 194 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

(5a) In Article 194, the following paragraph 1a is inserted after paragraph 1:

'Electronic platforms on which mobile electronic devices are sold are jointly and severally liable with the supplier for the collection and payment of value added tax.'

Or. it

Amendment 158

Lídia Pereira

Proposal for a directive
Article 1 – paragraph 1 – point 6
Directive 2006/112/EC
Article 217

Text proposed by the Commission

For the purposes of this Directive, ‘electronic invoice’ **shall mean** an invoice that contains the information required by this Directive, and which has been issued, transmitted and received in **a structured** electronic format **which allows for its automatic and electronic processing**;

Amendment

For the purposes of this Directive, ‘electronic invoice’ **means** an invoice that contains the information required by this Directive, and which has been issued, transmitted and received in **any** electronic format.

Or. en

Amendment 159

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi, Pedro Silva Pereira

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2006/112/EC
Article 218 – paragraph 1

Text proposed by the Commission

1. For the purposes of this Directive, Member State shall accept documents or messages on paper or in electronic form as invoices if they meet the conditions laid down in this Chapter.

Amendment

1. For the purposes of this Directive, Member State shall accept documents or messages on paper or **digital format or** in electronic form as invoices if they meet the conditions laid down in this Chapter.

Or. en

Amendment 160
Gunnar Beck

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2006/112/EC
Article 218 – paragraph 2

Text proposed by the Commission

Amendment

Member States may impose the obligation to issue electronic invoices. Member States imposing this obligation shall allow for the issuance of electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council*. The issuance of electronic invoices by taxable persons and their transmission shall not be subject to a prior mandatory authorisation or verification by the tax authorities, without prejudice to the special measures authorised under Article 395 and already implemented at the time this Directive enters into force.

deleted

Or. en

Amendment 161

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a directive

Article 1 – paragraph 1 – point 7

Directive 2006/112/EC

Article 218 – paragraph 2

Text proposed by the Commission

Amendment

Member States may impose the obligation to issue electronic invoices. ***Member States imposing this obligation shall allow for the issuance of electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council*. The issuance of electronic invoices by taxable persons and their transmission shall not be subject to a prior mandatory authorisation or verification by the tax authorities, without prejudice to the special measures authorised under Article 395 and already***

Member States may impose the obligation to issue electronic invoices.

implemented at the time this Directive enters into force.

Or. pl

Justification

The use of a standard such as the so-called ‘European standard’ for the transmission of invoice data at national level should be optional for Member States, not mandatory. Furthermore, pre-acceptance of an invoice after verification of certain formal elements can be an important instrument for combating tax fraud at national level.

Amendment 162

Martin Hlaváček, Ondřej Kovařík

Proposal for a directive

Article 1 – paragraph 1 – point 7

Directive 2006/112/EC

Article 218 – paragraph 2

Text proposed by the Commission

Member States may impose the obligation to issue electronic invoices. ***Member States imposing this obligation shall allow for the issuance of electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council*. The issuance of electronic invoices by taxable persons and their transmission shall not be subject to a prior mandatory authorisation or verification by the tax authorities, without prejudice to the special measures authorised under Article 395 and already implemented at the time this Directive enters into force.***

Amendment

By way of derogation from paragraph 1, Member States may impose the obligation to taxable persons established within their territory to issue electronic invoices for supplies of goods and services within their territory.

Or. en

Justification

The amendment is meant to postpone the implementation of mandatory e-invoicing on intra-Community transactions and provide Member States with more time to adapt their systems to the European standard on e-invoicing.

Amendment 163

Martin Hlaváček, Ondřej Kovařík

Proposal for a directive

Article 1 – paragraph 1 – point 9

Directive 2006/112/EC

Article 232

Text proposed by the Commission

(9) Article 232 is *deleted*;

Amendment

(9) Article 232 is *replaced by the following*:

1. The use of an electronic invoice shall be subject to acceptance by the recipient.

2. By way of derogation from paragraph 1, Member States may provide that the use of electronic invoices issued by taxable persons established within their territory shall not be subject to the acceptance of the recipient established in their territory.'

Or. en

Justification

Article 232 is proposed to be reintroduced so that Member States and the business sector can gradually adapt their reporting systems to the new Union reporting requirements.

Amendment 164

Gunnar Beck

Proposal for a directive

Article 1 – paragraph 1 – point 11

Directive 2006/112/EC

Article 359

Text proposed by the Commission

Member States shall permit any taxable person not established within the Community supplying services to a non-taxable person to use this special scheme. That scheme shall apply to all those services supplied within the Community.;

Amendment

deleted

Amendment 165

Andżelika Anna Mozdżanowska
on behalf of the ECR Group

Proposal for a directive

Article 2 – title

Text proposed by the Commission

Amendment

2 Amendments to Directive
2006/112/EC with effect from 1 January
2025

2 Amendments to Directive
2006/112/EC with effect from 1 January
2027.

Or. pl

Justification

Taking into account the expected length of the legislative process, as well as the time needed for Member States to implement the provisions of this chapter, the deadline for their entry into force should be delayed by 24 months.

Amendment 166

Lídia Pereira

Proposal for a directive

Article 2 – title

Text proposed by the Commission

Amendment

Amendments to Directive 2006/112/EC
with effect from 1 January **2025**

Amendments to Directive 2006/112/EC
with effect from 1 January **2026**

Or. en

Amendment 167

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi, Pedro Silva Pereira

Proposal for a directive

Article 2 – paragraph 1 – point -1 (new)

Directive 2006/112/EC

Article 9 – paragraph 1

"In Article 9, paragraph 1 is amended as follows:

1. 'Taxable person' shall mean any person who, independently, carries out in any place any economic activity whatever the purpose or results of that activity. Member States may exempt taxable persons whose annual turnover is no higher than EUR 30 000 or the equivalent in national currency. Any activity of producers, traders or persons supplying services, including mining and agricultural activities and activities of the professions, shall be regarded as 'economic activity'. The exploitation of tangible or intangible property for the purposes of obtaining income therefrom on a continuing basis shall in particular be regarded as an economic activity."

Or. en

(<https://eur-lex.europa.eu/legal-content/FR/TXT/?uri=CELEX:32006L0112>)

Amendment 168

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi

Proposal for a directive

Article 2 – paragraph 1 – point 1

Directive 2006/112/EC

Article 14 – paragraph 4 – point 1 – point a

Text proposed by the Commission

(a) the supply of goods is carried out for a taxable person, or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) or for any other non-taxable person; or the supply is a supply of second-hand goods, works of art, collectors' items or antiques, supplied by a taxable dealer to any other taxable person, where the goods are subject to VAT in accordance with the special arrangements provided for in Title XII Chapter 4, Section

Amendment

(a) the supply of goods is carried out for a taxable person, or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) or for any other non-taxable person; or the supply is a supply of second-hand goods **of a minimum value of EUR 1000 , including capital goods such as buildings, machinery, tools and equipment**, works of art, collectors' items or antiques, supplied by a taxable dealer to any other taxable

2, of this Directive.;

person, where the goods are subject to VAT in accordance with the special arrangements provided for in Title XII Chapter 4, Section 2, of this Directive.;

Or. en

Amendment 169
Olivier Chastel

Proposal for a directive
Article 2 – paragraph 1 – point 2 – point b
Directive 2006/112/EC
Article 14a – paragraph 3

Text proposed by the Commission

3. Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the transfer of goods to another Member State in accordance with Article 17(1) by a taxable person, ***other than capital goods as defined by the Member State to which the goods are dispatched or transported in accordance with Article 189, point (a), or goods in relation to which there is no full right of deduction in that Member State***, the taxable person who facilitates the transfer shall be deemed to have received and supplied those goods.

Amendment

3. Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the transfer of goods to another Member State in accordance with Article 17(1) by a taxable person, the taxable person who facilitates the transfer shall be deemed to have received and supplied those goods.

Or. en

Justification

In absence of common definition of capital goods between Member States, the exclusion of such goods will depend on the definition of capital goods in each Member States. Risk of fragmentation of the legal framework.

Amendment 170
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a directive

Article 2 – paragraph 1 – point 3

Directive 2006/112/EC

Article 28a

Text proposed by the Commission

Amendment

Notwithstanding Article 28, a taxable person who facilitates, through the use of an electronic interface such as a platform, portal, or similar means, the supply of short-term accommodation rental, as referred to in Article 135(3), or passenger transport, shall be deemed to have received and supplied those services themselves where the person providing those services is one of the following:

deleted

(a) a non-established person who is not identified for VAT purposes in a Member State;

(b) a non-taxable person;

(c) a taxable person carrying out only supplies of goods or services in respect of which VAT is not deductible;

(d) a non-taxable legal person;

(e) a taxable person subject to the common flat-rate scheme for farmers;

(f) a taxable person subject to the special scheme for small enterprises.;

Or. pl

Justification

The arrangements which apply to the supply of goods via platforms (from a taxable person not established in the EU or imported from third countries) are not and cannot be appropriate for services, especially services provided within the EU. They are completely different areas.

Amendment 171

Martin Hlaváček

Proposal for a directive

Article 2 – paragraph 1 – point 3

Directive 2006/112/EC

Article 28a – paragraph 1 – introductory part

Text proposed by the Commission

Amendment

Notwithstanding Article 28, a taxable person who facilitates, through the use of an electronic interface such as a platform, portal, or similar means, the supply of short-term accommodation rental, as referred to in Article 135(3), or passenger transport, shall be deemed to have received and supplied those services themselves where the person providing those services is one of the following:

Notwithstanding Article 28, a taxable person who facilitates, through the use of an electronic interface such as a platform, portal, or similar means, the supply of short-term accommodation rental, as referred to in Article 135(3), or passenger transport **by road within the Union**, shall be deemed to have received and supplied those services themselves where the person providing those services is one of the following:

Or. en

Amendment 172

Olivier Chastel

Proposal for a directive

Article 2 – paragraph 1 – point 3

Directive 2006/112/EC

Article 28a – paragraph 1 – point f

Text proposed by the Commission

Amendment

(f) a taxable person subject to the special scheme for small enterprises.;

deleted

Or. en

Justification

The VAT liability of drivers is not linked to whether they offer their services offline or via a platform. It mainly depends on the level of their income and the VAT thresholds for SMEs set by each Member States. Applying the deemed supplier rule to passenger transport via platforms could lead to discrimination.

Amendment 173

Lídia Pereira

Proposal for a directive

Article 2 – paragraph 1 – point 3

Directive 2006/112/EC

Article 28a – paragraph 1 a (new)

Text proposed by the Commission

Amendment

By way of derogation, paragraph 1 shall not apply to passenger transport services or to the supply of short-term accommodation rental facilitated through the use of an electronic interface where a passenger transport service or a short-term accommodation rental provided by a person described in subparagraphs (a) - (f) not facilitated through the use of an electronic interface would not be subject to VAT.

Or. en

Amendment 174

Lídia Pereira

Proposal for a directive

Article 2 – paragraph 1 – point 4

Text proposed by the Commission

Amendment

(4) Article 35 is deleted;

deleted

Or. en

Amendment 175

Andżelika Anna Możdzanowska

on behalf of the ECR Group

Proposal for a directive

Article 2 – paragraph 1 – point 6

Directive 2006/112/EC

Article 46a

Text proposed by the Commission

Amendment

(6) The following Article 46a is inserted:

deleted

‘Article 46a

The place of supply of the facilitation service provided to a non-taxable person by a platform, portal or similar means

shall be the place where the underlying transaction is supplied in accordance with this Directive.'

Or. pl

Justification

A platform's 'facilitation' service should not be treated as intermediary services. The adoption of such measures could mean a significant loss of budgetary revenue for some Member States.

Amendment 176

Andżelika Anna Mozdżanowska
on behalf of the ECR Group

Proposal for a directive

Article 2 – paragraph 1 – point 7

Directive 2006/112/EC

Article 135 – paragraph 3

Text proposed by the Commission

Amendment

(7) in Article 135, the following paragraph 3 is added: **deleted**

'3. The uninterrupted rental of accommodation for a maximum of 45 days with or without the provision of other ancillary services shall be regarded as having a similar function to the hotel sector.;

Or. pl

Justification

It seems arbitrary to define a period of 45 days of rental as having a similar function to the hotel sector.

Amendment 177

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi

Proposal for a directive

Article 2 – paragraph 1 – point 7

Directive 2006/112/EC

Article 135 – paragraph 3

Text proposed by the Commission

3. The **uninterrupted rental of accommodation for a maximum of 45 days with or without the provision of other ancillary services** shall be regarded as having a similar function to the hotel sector.;

Amendment

3. The **following** shall be regarded as having a similar function to the hotel sector:

a) The uninterrupted rental of accommodation for a maximum of 31 nights with or without the provision of other ancillary services ;

b) The provision of 3 or more ancillary significant services during the rental of accommodation.

Or. en

Amendment 178

Mikuláš Peksa

on behalf of the Verts/ALE Group

Proposal for a directive

Article 2 – paragraph 1 – point 7

Directive 2006/112/EC

Article 135 – paragraph 3

Text proposed by the Commission

3. The uninterrupted rental of accommodation for a maximum of **45** days with or without the provision of other ancillary services shall be regarded as having a similar function to the hotel sector.;

Amendment

3. The uninterrupted rental of accommodation for a maximum of **30** days with or without the provision of other ancillary services shall be regarded as having a similar function to the hotel sector.;

Or. en

Amendment 179

Gunnar Beck

Proposal for a directive

Article 2 – paragraph 1 – point 7

Directive 2006/112/EC

Article 135 – paragraph 3

Text proposed by the Commission

3. The uninterrupted rental of accommodation for a maximum of **45** days with or without the provision of other ancillary services shall be regarded as having a similar function to the hotel sector.;

Amendment

3. The uninterrupted rental of accommodation for a maximum of **7** days with or without the provision of other ancillary services shall be regarded as having a similar function to the hotel sector.;

Or. en

Amendment 180

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi, Pedro Silva Pereira

Proposal for a directive

Article 2 – paragraph 1 – point 10

Directive 2006/112/EC

Article 143 – paragraph 1a

Text proposed by the Commission

For the purposes of the exemption provided for in paragraph 1, point (ca), the Commission shall adopt an implementing act to introduce special measures to prevent certain forms of tax evasion or avoidance by, inter alia, linking the unique consignment number with the corresponding VAT identification number as referred to in Article 369q.

Amendment

For the purposes of the exemption provided for in paragraph 1, point (ca), the Commission shall adopt an implementing act to introduce special measures to prevent certain forms of tax evasion or avoidance by, inter alia, linking the unique consignment number with the corresponding VAT identification number as referred to in Article 369q. ***It shall inform the European Parliament, EPPO, Eurofisc, OLAF, Eurojust and Europol thereof.***

Or. en

Amendment 181

Mikuláš Peksa

on behalf of the Verts/ALE Group

Proposal for a directive

Article 2 – paragraph 1 – point 10

Directive 2006/112/EC

Article 143 – paragraph 1a

Text proposed by the Commission

For the purposes of the exemption provided for in paragraph 1, point (ca), the Commission shall adopt an implementing act to introduce special measures to prevent certain forms of tax evasion or avoidance by, inter alia, linking the unique consignment number with the corresponding VAT identification number as referred to in Article 369q.

Amendment

For the purposes of the exemption provided for in paragraph 1, point (ca), the Commission shall adopt an implementing act to introduce special measures to prevent certain forms of tax evasion or avoidance by, inter alia, linking the unique consignment number with the corresponding VAT identification number as referred to in Article 369q. ***It shall inform the European Parliament and EPPO thereof.***

Or. en

Amendment 182

Gunnar Beck

Proposal for a directive

Article 2 – paragraph 1 – point 12

Directive 2006/112/EC

Article 194 – paragraph 1

Text proposed by the Commission

1. Without prejudice to Articles 195 and 196, where the taxable supply of goods or services is carried out by a taxable person who is not established in the Member State in which the VAT is due, Member States shall allow that the taxable person liable for payment of VAT is the person to whom the goods or services are supplied if that person is already identified in that Member State.

Amendment

deleted

Or. en

Amendment 183

Martin Hlaváček

Proposal for a directive

Article 2 – paragraph 1 – point 12

Text proposed by the Commission

1. Without prejudice to Articles 195 and 196, where the taxable supply of goods or services is carried out by a taxable person who is not *established* in the Member State in which the VAT is due, **Member States shall allow that** the taxable person liable for payment of VAT **is** the person to whom the goods or services are supplied if that person is already identified in that Member State.

Amendment

1. Without prejudice to Articles 195 and 196, where the taxable supply of goods or services is carried out by a taxable person who is not **identified for VAT purposes** in the Member State in which the VAT is due, the taxable person liable for payment of VAT **shall be** the person to whom the goods or services are supplied if that person is already identified **for VAT purposes** in that Member State.

Or. en

Justification

The application of the reverse charge should be mandatory in all cases where a supplier is not identified in the Member State where the VAT is due.

Amendment 184

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a directive

Article 2 – paragraph 1 – point 12

Directive 2006/112/EC

Article 194 – paragraph 1

Text proposed by the Commission

1. Without prejudice to Articles 195 and 196, where the taxable supply of goods or services is carried out by a taxable person who is not established in the Member State in which the VAT is due, Member States **shall** allow that the taxable person liable for payment of VAT is the person to whom the goods or services are supplied if that person is already identified in that Member State.

Amendment

1. Without prejudice to Articles 195 and 196, where the taxable supply of goods or services is carried out by a taxable person who is not established in the Member State in which the VAT is due, Member States **may** allow that the taxable person liable for payment of VAT is the person to whom the goods or services are supplied if that person is already identified in that Member State.

Or. pl

Justification

The decision to allow the taxable person liable for payment of VAT to be the person to whom the goods or services are supplied should be left to the discretion of the Member State in order to safeguard its interests against any loss of revenue.

Amendment 185

Lídia Pereira

Proposal for a directive

Article 2 – paragraph 1 – point 12

Directive 2006/112/EC

Article 194 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. Three years from the application of this article, the Commission shall assess the effectiveness of this provision and its added value on the combat on VAT fraud, namely the "Missing Trader Fraud", duly informing the Council and the Parliament about the results of such assessment.

Or. en

Amendment 186

Martin Hlaváček

Proposal for a directive

Article 2 – paragraph 1 – point 14 – point a

Directive 2006/112/EC

Article 242a – paragraph 1a

Text proposed by the Commission

Amendment

1a. Where a taxable person facilitates, through the use of an electronic interface such as a platform, portal or similar means, the supply of short-term accommodation rental or passenger transport services, and that person is not considered to have received and supplied those services themselves under Article 28a, the taxable person who facilitates the supply shall be

1a. Where a taxable person facilitates, through the use of an electronic interface such as a platform, portal or similar means, the supply of short-term accommodation rental or passenger transport services **by road within the Union**, and that person is not considered to have received and supplied those services themselves under Article 28a, the taxable person who facilitates the supply shall be obliged to

obliged to keep records of those supplies.;

keep records of those supplies.;

Or. en

Amendment 187

Lídia Pereira

Proposal for a directive

Article 2 – paragraph 1 – point 14 – point b

Directive 2006/112/EC

Article 242a – paragraph 2 – subparagraph 2

Text proposed by the Commission

Amendment

Those records must be kept for a period of **10** years from the end of the year during which the transaction was carried out.;

Those records must be kept for a period of **5** years from the end of the year during which the transaction was carried out.;

Or. en

Amendment 188

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi, Pedro Silva Pereira

Proposal for a directive

Article 2 – paragraph 1 – point 15 a (new)

Directive 2006/112/EC

Article 284

Text proposed by the Commission

Amendment

(15a) Article 284 is deleted

Or. en

Amendment 189

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi, Pedro Silva Pereira

Proposal for a directive

Article 2 – paragraph 1 – point 15 b (new)

Directive 2006/112/EC

Article 285

Text proposed by the Commission

Amendment

(15b) Article 285 is deleted

Or. en

Amendment 190

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi, Pedro Silva Pereira

Proposal for a directive

Article 2 – paragraph 1 – point 15 c (new)

Directive 2006/112/EC

Article 286

Text proposed by the Commission

Amendment

(15c) Article 286 is deleted

Or. en

Amendment 191

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi, Pedro Silva Pereira

Proposal for a directive

Article 2 – paragraph 1 – point 15 d (new)

Directive 2006/112/EC

Article 287

Text proposed by the Commission

Amendment

(15d) Article 287 is deleted

Or. en

Amendment 192

Gunnar Beck

Proposal for a directive

Article 2 – paragraph 1 – point 21

Directive 2006/112/EC

Article 369b

(21) Article 369b is replaced by the following: **deleted**

‘Article 369b

Member States shall permit the following taxable persons to use this special scheme:

- (a) a taxable person carrying out intra-Community distance sales of goods;**
- (b) without prejudice to Article 14a(2), for the purpose of this special scheme, a taxable person facilitating the supply of goods in accordance with Article 14a(2) without dispatch or transport or where the dispatch of transport begins and ends in the same Member State, where those goods are supplied to a taxable person or to a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1), or to any other non-taxable person.**
- (c) a taxable person not established in the Member State of consumption supplying services to a non-taxable person;**
- (d) a taxable person not identified in the Member State in which the goods are subject to VAT, supplying goods in accordance with Articles 36, 37 and 39 to a taxable person or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) or to any other non-taxable person;**
- (e) a taxable person not identified in the Member State in which the goods are subject to VAT, supplying goods without dispatch or transport or where the dispatch begins and ends in the same Member State to either of the following:**
 - (a) a taxable person or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) or to any other non-taxable person;**

(b) any other taxable person where the supply is a supply of second-hand goods, works of art, collectors' items or antiques, where the goods are subject to VAT in accordance with the margin scheme provided for in Articles 312 to 325.

This special scheme applies to all those goods or services supplied in the Community by the taxable person concerned.'

Or. en

Amendment 193
Gunnar Beck

Proposal for a directive
Article 2 – paragraph 1 – point 21
Directive 2006/112/EC
Article 369b

Text proposed by the Commission

Amendment

Member States shall permit the following taxable persons to use this special scheme: **deleted**

- (a) a taxable person carrying out intra-Community distance sales of goods;*
- (b) without prejudice to Article 14a(2), for the purpose of this special scheme, a taxable person facilitating the supply of goods in accordance with Article 14a(2) without dispatch or transport or where the dispatch of transport begins and ends in the same Member State, where those goods are supplied to a taxable person or to a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1), or to any other non-taxable person.*
- (c) a taxable person not established in the Member State of consumption supplying services to a non-taxable person;*
- (d) a taxable person not identified in the Member State in which the goods are subject to VAT, supplying goods in*

accordance with Articles 36, 37 and 39 to a taxable person or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) or to any other non-taxable person;

(e) a taxable person not identified in the Member State in which the goods are subject to VAT, supplying goods without dispatch or transport or where the dispatch begins and ends in the same Member State to either of the following:

(a) a taxable person or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) or to any other non-taxable person;

(b) any other taxable person where the supply is a supply of second-hand goods, works of art, collectors' items or antiques, where the goods are subject to VAT in accordance with the margin scheme provided for in Articles 312 to 325.

Or. en

Amendment 194

Lídia Pereira

Proposal for a directive

Article 2 – paragraph 1 – point 27

Directive 2006/112/EC

Article 369xe – paragraph 1 – point b

Text proposed by the Commission

Amendment

(b) if it may otherwise be assumed that that taxable person's taxable activities covered by this special scheme have ceased; *deleted*

Or. en

Amendment 195

Gunnar Beck

Proposal for a directive
Article 2 – paragraph 1 – point 27
Directive 2006/112/EC
Article 369xh – paragraph 1 – subparagraph 1

Text proposed by the Commission

The VAT return shall be made out in *euro*.

Amendment

The VAT return shall be made out in *in a legal tender within the Union*.

Or. en

Amendment 196
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a directive
Article 3 – title

Text proposed by the Commission

3 Amendments to Directive
2006/112/EC with effect from 1 January
2026

Amendment

3 Amendments to Directive
2006/112/EC with effect from 1 January
2028.

Or. pl

Justification

Taking into account the expected length of the legislative process, as well as the time needed for Member States to implement the provisions of this chapter, the deadline for their entry into force should be delayed by 24 months.

Amendment 197
Lídia Pereira

Proposal for a directive
Article 3 – title

Text proposed by the Commission

Amendments to Directive 2006/112/EC
with effect from 1 January **2026**

Amendment

Amendments to Directive 2006/112/EC
with effect from 1 January **2027**

Or. en

Amendment 198
Lídia Pereira

Proposal for a directive
Article 4 – title

Text proposed by the Commission

Amendments to Directive 2006/112/EC
with effect from 1 January **2028**

Amendment

Amendments to Directive 2006/112/EC
with effect from 1 January **2029**

Or. en

Amendment 199
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a directive
Article 4 – title

Text proposed by the Commission

4 Amendments to Directive
2006/112/EC with effect from 1 January
2028

Amendment

4 Amendments to Directive
2006/112/EC with effect from 1 January
2030.

Or. pl

Justification

Taking into account the expected length of the legislative process, as well as the time needed for Member States to implement the provisions of this chapter, the deadline for their entry into force should be delayed by 24 months.

Amendment 200
Lídia Pereira

Proposal for a directive
Article 4 – paragraph 1 – point 2
Directive 2006/112/EC
Article 138 – paragraph 1a

Text proposed by the Commission

Amendment

(2) *in Article 138, paragraph 1a is replaced by the following:* *deleted*

‘1a. The exemption provided for in paragraph 1 of this Article shall not apply where the supplier has not complied with the obligation provided for in Articles 262 and 263 to communicate the data on intra-Community transactions, or that data transmitted does not contain the correct information concerning the supply as required under Article 264, unless the supplier can duly justify any shortcomings to the satisfaction of the competent authorities.’

Or. en

Amendment 201

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a directive

Article 4 – paragraph 1 – point 3

Directive 2006/112/EC

Article 218

Text proposed by the Commission

For the purposes of this Directive, invoices shall be issued in a structured electronic format. However, Member States may accept documents on paper or other formats as invoices for transactions not subject to the reporting obligations laid down in Title XI Chapter 6. ***Member States shall allow for the issuance of electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council. The issuance of electronic invoices by taxable persons and their transmission shall not be subject to a prior mandatory authorisation or verification by the tax authorities.***

Amendment

For the purposes of this Directive, invoices shall be issued in a structured electronic format. However, Member States may accept documents on paper or other formats as invoices for transactions not subject to the reporting obligations laid down in Title XI Chapter 6.

Justification

The use of a standard such as the so-called ‘European standard’ for the transmission of invoice data at national level should be optional for Member States, not mandatory. Furthermore, pre-acceptance of an invoice after verification of certain formal elements can be an important instrument for combating tax fraud at national level.

Amendment 202

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi

Proposal for a directive**Article 4 – paragraph 1 – point 3**

Directive 2006/112/EC

Article 218

Text proposed by the Commission

For the purposes of this Directive, invoices shall be issued in a structured electronic format. However, Member States may accept documents on paper or other formats as invoices for transactions not subject to the reporting obligations laid down in Title XI Chapter 6. Member States shall allow for the issuance of electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council. The issuance of electronic invoices by taxable persons and their transmission shall not be subject to a prior mandatory authorisation or verification by the tax authorities.;

Amendment

For the purposes of this Directive, invoices shall be issued in a structured electronic format. However, Member States may accept documents on paper or other formats as invoices for transactions ***below a threshold of EUR 1000 or the equivalent in national currency and*** not subject to the reporting obligations laid down in Title XI Chapter 6. Member States shall allow for the issuance of electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council. The ***Commission shall adopt an implementing act establishing any necessary supplementary specification regarding the European standard.*** The issuance of electronic invoices by taxable persons and their transmission shall not be subject to a prior mandatory authorisation or verification by the tax authorities.;

Or. en

Amendment 203

Martin Hlaváček, Ondřej Kovařík

Proposal for a directive
Article 4 – paragraph 1 – point 3
Directive 2006/112/EC
Article 218

Text proposed by the Commission

For the purposes of this Directive, invoices shall be issued in a structured electronic format. However, Member States may accept documents on paper or other formats **as invoices for transactions not subject to the reporting obligations laid down in Title XI Chapter 6**. Member States shall allow for the issuance of electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council. The issuance of electronic invoices by taxable persons and their transmission shall not be subject to a prior mandatory authorisation or verification by the tax authorities.;

Amendment

For the purposes of this Directive, invoices shall be issued in a structured electronic format. However, Member States may accept documents on paper or other formats. Member States shall allow for the issuance of electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council. The issuance of electronic invoices by taxable persons and their transmission shall not be subject to a prior mandatory authorisation or verification by the tax authorities.;

Or. en

Justification

The obligation for all EU taxable persons to issue invoices in an electronic format only is proposed to be deleted so that Member States can continue to use their domestic reporting systems.

Amendment 204
Lídia Pereira

Proposal for a directive
Article 4 – paragraph 1 – point 3
Directive 2006/112/EC
Article 218

Text proposed by the Commission

For the purposes of this Directive, invoices **shall** be issued in a structured electronic format. However, Member States **may** accept documents on paper or other

Amendment

For the purposes of this Directive, invoices **may** be issued in a structured electronic format. However, Member States **shall** accept documents on paper or other

formats as invoices for transactions not subject to the reporting obligations laid down in Title XI Chapter 6. Member States shall allow for the issuance of electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council. The issuance of electronic invoices by taxable persons and their transmission shall not be subject to a prior mandatory authorisation or verification by the tax authorities.;

formats as invoices for transactions not subject to the reporting obligations laid down in Title XI Chapter 6. Member States shall allow for the issuance of electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council. The issuance of electronic invoices by taxable persons and their transmission shall not be subject to a prior mandatory authorisation or verification by the tax authorities.;

Or. en

Amendment 205

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a directive

Article 4 – paragraph 1 – point 4

Directive 2006/112/EC

Article 222 – paragraph 1

Text proposed by the Commission

For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of goods or services for which VAT is payable by the customer pursuant to Articles 194 and 196, an invoice shall be issued no later than 2 working days following the chargeable event.;

Amendment

For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of goods or services for which VAT is payable by the customer pursuant to Articles 194 and 196, an invoice shall be issued no later than 7 working days following the chargeable event;

Or. pl

Justification

The deadline of two days may be too short, especially for smaller companies.

Amendment 206

Mikuláš Peksa

on behalf of the Verts/ALE Group

Proposal for a directive
Article 4 – paragraph 1 – point 4
Directive 2006/112/EC
Article 222 – paragraph 1

Text proposed by the Commission

For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of goods or services for which VAT is payable by the customer pursuant to Articles 194 and 196, an invoice shall be issued no later than **2** working days following the chargeable event.;

Amendment

For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of goods or services for which VAT is payable by the customer pursuant to Articles 194 and 196, an invoice shall be issued no later than **10** working days following the chargeable event.;

Or. en

Amendment 207
Markus Ferber

Proposal for a directive
Article 4 – paragraph 1 – point 4
Directive 2006/112/EC
Article 222 – paragraph 1

Text proposed by the Commission

For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of goods or services for which VAT is payable by the customer pursuant to Articles 194 and 196, an invoice shall be issued no later than **2** working days following the chargeable event.;

Amendment

For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of goods or services for which VAT is payable by the customer pursuant to Articles 194 and 196, an invoice shall be issued no later than **5** working days following the chargeable event.;

Or. en

Justification

A two-day deadline is very short and could pose challenges for smaller enterprises.

Amendment 208
Lídia Pereira

Proposal for a directive
Article 4 – paragraph 1 – point 4
Directive 2006/112/EC
Article 222 – paragraph 1

Text proposed by the Commission

For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of goods or services for which VAT is payable by the customer pursuant to Articles 194 and 196, an invoice shall be issued no later than **2** working days following the chargeable event.;

Amendment

For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of goods or services for which VAT is payable by the customer pursuant to Articles 194 and 196, an invoice shall be issued no later than **5** working days following the chargeable event.;

Or. en

Amendment 209
Marco Zanni, Valentino Grant, Antonio Maria Rinaldi

Proposal for a directive
Article 4 – paragraph 1 – point 4
Directive 2006/112/EC
Article 222 – paragraph 1

Text proposed by the Commission

For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of goods or services for which VAT is payable by the customer pursuant to Articles 194 and 196, an invoice shall be issued no later than **2** working days following the chargeable event.;

Amendment

‘For supplies of goods carried out in accordance with the conditions specified in Article 138 or for supplies of goods or services for which VAT is payable by the customer pursuant to Articles 194 and 196, an invoice shall be issued no later than **12** working days following the chargeable event.’;

Or. it

Amendment 210
Marco Zanni, Valentino Grant, Antonio Maria Rinaldi

Proposal for a directive
Article 4 – paragraph 1 – point 5

Text proposed by the Commission

Amendment

(5) *Article 223 is deleted;* *deleted*

Or. it

Amendment 211

Lídia Pereira

Proposal for a directive

Article 4 – paragraph 1 – point 5

Text proposed by the Commission

Amendment

(5) *Article 223 is deleted;* *deleted*

Or. en

Amendment 212

Mikuláš Peksa

on behalf of the Verts/ALE Group

Proposal for a directive

Article 4 – paragraph 1 – point 5

2006/112/EC

Article 223 – paragraph 1

Text proposed by the Commission

Amendment

(5) *Article 223 is deleted;*

(5) *in Article 223, the first paragraph is replaced by the following:*

‘In accordance with conditions to be laid down by the Member States in whose territory goods or services are domestically supplied, a summary invoice may be drawn up for several separate supplies of goods or services covering not more than a period of 1 month.’

Or. en

Amendment 213

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi, Pedro Silva Pereira

Proposal for a directive
Article 4 – paragraph 1 – point 5
Directive 2006/112/EC
Article 223

Text proposed by the Commission

Amendment

(5) Article 223 *is deleted*;

(5) Article 223 *replaced by the following* :

‘Member States shall allow taxable persons to issue summary electronic invoices which detail several separate supplies of goods or services provided that VAT on the supplies mentioned in the summary invoice becomes chargeable during the same calendar month’

Or. en

Amendment 214
Marco Zanni, Valentino Grant, Antonio Maria Rinaldi

Proposal for a directive
Article 4 – paragraph 1 – point 6 – introductory part

Text proposed by the Commission

Amendment

(6) In Article 226, the following *points (16), (17) and (18) are added*:

(6) In Article 226, the following *point (16) is added*:

Or. it

Amendment 215
Marco Zanni, Valentino Grant, Antonio Maria Rinaldi

Proposal for a directive
Article 4 – paragraph 1 – point 6
Directive 2006/112/EC
Article 226 – paragraph 1 – point 17

Text proposed by the Commission

Amendment

(17) *the IBAN number of the supplier’s bank account to which the payment for the invoice will be credited. If the IBAN* **deleted**

number is not available, any other identifier which unambiguously identifies the bank account to which the invoice will be credited;

Or. it

Amendment 216
Lídia Pereira

Proposal for a directive
Article 4 – paragraph 1 – point 6
Directive 2006/112/EC
Article 226 – paragraph 1 – point 17

Text proposed by the Commission

Amendment

(17) the IBAN number of the supplier's bank account to which the payment for the invoice will be credited. If the IBAN number is not available, any other identifier which unambiguously identifies the bank account to which the invoice will be credited;

deleted

Or. en

Amendment 217
Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi, Pedro Silva Pereira

Proposal for a directive
Article 4 – paragraph 1 – point 6
Directive 2006/112/EC
Article 226 – paragraph 1 – point 17

Text proposed by the Commission

Amendment

(17) the IBAN number of the supplier's bank account to which the payment for the invoice will be credited. If the IBAN number is not available, any other identifier which unambiguously identifies the bank account to which the invoice will be credited;

(17) the IBAN number of the supplier's bank account to which the payment for the invoice will be credited. If the IBAN number is not available, any other identifier which unambiguously identifies the bank account to which the invoice will be credited; ***In case of multiple IBANs at the disposal of the taxpayer, the taxpayer***

*should indicate to the customer to which
IBAN the payment should be done;*

Or. en

Amendment 218

Marco Zanni, Valentino Grant, Antonio Maria Rinaldi

Proposal for a directive

Article 4 – paragraph 1 – point 6

Directive 2006/112/EC

Article 226 – paragraph 1 – point 18

Text proposed by the Commission

Amendment

**(18) *The date on which the payment of
the supply of goods or services is due or,
where partial payments are agreed, the
date and amount of each payment.;*** *deleted*

Or. it

Amendment 219

Lídia Pereira

Proposal for a directive

Article 4 – paragraph 1 – point 6

Directive 2006/112/EC

Article 226 – paragraph 1 – point 18

Text proposed by the Commission

Amendment

**(18) *The date on which the payment of
the supply of goods or services is due or,
where partial payments are agreed, the
date and amount of each payment.;*** *deleted*

Or. en

Amendment 220

Marco Zanni, Valentino Grant, Antonio Maria Rinaldi

Proposal for a directive

Article 4 – paragraph 1 – point 10

Directive 2006/112/EC
Article 263 – paragraph 1 – subparagraph 1

Text proposed by the Commission

The data referred to in Article 262(1) shall be transmitted for each individual transaction carried out by the taxable person no later than **2** working days after issuing the invoice, or after the date the invoice had to be issued where the taxable person does not comply with the obligation to issue an invoice. The data shall be transmitted by the taxable person or by a third party on that taxable person's behalf. Member States shall provide for the electronic means for submitting such data.

Amendment

The data referred to in Article 262(1) shall be transmitted for each individual transaction carried out by the taxable person no later than **12** working days after issuing the invoice, or after the date the invoice had to be issued where the taxable person does not comply with the obligation to issue an invoice. The data shall be transmitted by the taxable person or by a third party on that taxable person's behalf. Member States shall provide for the electronic means for submitting such data.

Or. it

Amendment 221

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a directive

Article 4 – paragraph 1 – point 10

Directive 2006/112/EC
Article 263 – paragraph 1 – subparagraph 1

Text proposed by the Commission

The data referred to in Article 262(1) shall be transmitted for each individual transaction carried out by the taxable person no later than **2** working days after issuing the invoice, or after the date the invoice had to be issued where the taxable person does not comply with the obligation to issue an invoice. The data shall be transmitted by the taxable person or by a third party on that taxable person's behalf. Member States shall provide for the electronic means for submitting such data.

Amendment

The data referred to in Article 262(1) shall be transmitted for each individual transaction carried out by the taxable person no later than **7** working days after issuing the invoice, or after the date the invoice had to be issued where the taxable person does not comply with the obligation to issue an invoice. The data shall be transmitted by the taxable person or by a third party on that taxable person's behalf. Member States shall provide for the electronic means for submitting such data.

Or. pl

Justification

The deadline of two days may be too short, especially for smaller companies.

Amendment 222

Lídia Pereira

Proposal for a directive

Article 4 – paragraph 1 – point 10

Directive 2006/112/EC

Article 263 – paragraph 1 – subparagraph 1

Text proposed by the Commission

The data referred to in Article 262(1) shall be transmitted for each individual transaction carried out by the taxable person no later than **2** working days after issuing the invoice, or after the date the invoice had to be issued where the taxable person does not comply with the obligation to issue an invoice. The data shall be transmitted by the taxable person or by a third party on that taxable person's behalf. Member States shall provide for the electronic means for submitting such data.

Amendment

The data referred to in Article 262(1) shall be transmitted for each individual transaction carried out by the taxable person no later than **5** working days after issuing the invoice, or after the date the invoice had to be issued where the taxable person does not comply with the obligation to issue an invoice. The data shall be transmitted by the taxable person or by a third party on that taxable person's behalf. Member States shall provide for the electronic means for submitting such data.

Or. en

Amendment 223

Aurore Lalucq, Jonás Fernández, Pedro Marques, Evelyn Regner, René Repasi, Pedro Silva Pereira

Proposal for a directive

Article 4 – paragraph 1 – point 10

Directive 2006/112/EC

Article 263 – paragraph 1 – subparagraph 3

Text proposed by the Commission

Member States may allow for the transmission of the data from electronic invoices using other data formats which ensure interoperability with the European Standard on electronic invoicing.

Amendment

Member States may allow, ***free of charge*** for the transmission of the data from electronic invoices using other data formats which ensure interoperability with the European Standard on electronic invoicing.

Amendment 224

Martin Hlaváček, Ondřej Kovařík

Proposal for a directive

Article 4 – paragraph 1 – point 17

Directive 2006/122/EC

Article 271a – paragraph 1

Text proposed by the Commission

1. Member States may require that taxable persons identified for VAT purposes in their territory send electronically to their tax authorities data on the supplies of goods and services made for consideration to other taxable persons within their territory.

Amendment

1. Member States may require that taxable persons identified for VAT purposes in their territory send electronically to their tax authorities data on the supplies of goods and services made for consideration to other taxable persons within their territory ***and on the supplies of goods and services for consideration made to them by other taxable persons.***

Or. en

Justification

Several Member States have put in place domestic reporting requirements for transactions within their territories. In most cases, such systems have been working very efficiently and have significantly contributed to the reduction of the VAT frauds. Therefore, it seems more appropriate to introduce the Union reporting requirements first and only if the expected objectives are achieved, the system should be extended to the domestic transactions as well.

Amendment 225

Martin Hlaváček, Ondřej Kovařík

Proposal for a directive

Article 4 – paragraph 1 – point 17

Article 2006/112/EC

Article 271a – paragraph 2

Text proposed by the Commission

2. ***Member States may require that taxable persons identified for VAT purposes in their territory send electronically to their tax authorities data on taxable transactions other than those***

Amendment

deleted

*referred to in paragraph 1 of this Article
and in Article 262.*

Or. en

Justification

Several Member States have put in place domestic reporting requirements for transactions within their territories. In most cases, such systems have been working very efficiently and have significantly contributed to the reduction of the VAT frauds. Therefore, it seems more appropriate to introduce the Union reporting requirements first and only if the expected objectives are achieved, the system should be extended to the domestic transactions as well.

Amendment 226

Martin Hlaváček, Ondřej Kovařík

Proposal for a directive

Article 4 – paragraph 1 – point 17

Directive 2006/112/EC

Article 271b – paragraph 1

Text proposed by the Commission

Amendment

Where a Member State requires to send the data pursuant to Article 271a, the taxable person, or a third party on behalf of the taxable person, shall transmit that data on a transaction-by-transaction basis by no later than 2 working days after the invoice is issued, or after the date the invoice had to be issued where the taxable person does not comply with the obligation to issue an invoice. Member States shall allow for the transmission of data from electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU.

deleted

Or. en

Justification

Several Member States have put in place domestic reporting requirements for transactions within their territories. In most cases, such systems have been working very efficiently and have significantly contributed to the reduction of the VAT frauds. Therefore, it seems more appropriate to introduce the Union reporting requirements first and only if the expected

objectives are achieved, the system should be extended to the domestic transactions as well.

Amendment 227

Andżelika Anna Mozdżanowska
on behalf of the ECR Group

Proposal for a directive

Article 4 – paragraph 1 – point 17

Directive 2006/112/EC

Article 271b – paragraph 1

Text proposed by the Commission

Where a Member State requires to send the data pursuant to Article 271a, the taxable person, or a third party on behalf of the taxable person, shall transmit that data on a transaction-by-transaction basis by no later than 2 working days after the invoice is issued, or after the date the invoice had to be issued where the taxable person does not comply with the obligation to issue an invoice. Member States shall allow for the transmission of data from electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU.

Amendment

Where a Member State requires to send the data pursuant to Article 271a, the taxable person, or a third party on behalf of the taxable person, shall transmit that data on a transaction-by-transaction basis by no later than 7 working days after the invoice is issued, or after the date the invoice had to be issued where the taxable person does not comply with the obligation to issue an invoice. Member States shall allow for the transmission of data from electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU.

Or. pl

Justification

The deadline of two days may be too short, especially for smaller companies.

Amendment 228

Lídia Pereira

Proposal for a directive

Article 4 – paragraph 1 – point 17

Directive 2006/112/EC

Article 271b – paragraph 1

Text proposed by the Commission

Where a Member State requires to send the data pursuant to Article 271a, the taxable

Amendment

Where a Member State requires to send the data pursuant to Article 271a, the taxable

person, or a third party on behalf of the taxable person, shall transmit that data on a transaction-by-transaction basis by no later than **2** working days after the invoice is issued, or after the date the invoice had to be issued where the taxable person does not comply with the obligation to issue an invoice. Member States shall allow for the transmission of data from electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU.

person, or a third party on behalf of the taxable person, shall transmit that data on a transaction-by-transaction basis by no later than **5** working days after the invoice is issued, or after the date the invoice had to be issued where the taxable person does not comply with the obligation to issue an invoice. Member States shall allow for the transmission of data from electronic invoices which comply with the European standard on electronic invoicing and the list of its syntaxes pursuant to Directive 2014/55/EU.

Or. en

Amendment 229

Martin Hlaváček, Ondřej Kovařík

Proposal for a directive

Article 4 – paragraph 1 – point 17

Directive 2006/112/EC

Article 271b – paragraph 2

Text proposed by the Commission

Amendment

Member States may allow for the transmission of the data from electronic invoices using other data formats.

deleted

Or. en

Justification

Several Member States have put in place domestic reporting requirements for transactions within their territories. In most cases, such systems have been working very efficiently and have significantly contributed to the reduction of the VAT frauds. Therefore, it seems more appropriate to introduce the Union reporting requirements first and only if the expected objectives are achieved, the system should be extended to the domestic transactions as well.

Amendment 230

Martin Hlaváček, Ondřej Kovařík

Proposal for a directive

Article 4 – paragraph 1 – point 17

Article 2006/112/EC

Article 271c – paragraph 1

Text proposed by the Commission

By 31 March 2033 at the latest the Commission shall, based on the information provided by Member States, present to the Council a report on the functioning of the *domestic* reporting requirements set out in this *Section*. In that report, the Commission shall assess the need for further harmonisation measures and shall if deemed necessary, make an appropriate proposal for such measures.;

Amendment

By 31 March 2033 at the latest the Commission shall, based on the information provided by Member States, present to the Council a report on the functioning of the *intra-Community* reporting requirements set out in this *Chapter*. In that report, the Commission shall assess the need for further harmonisation measures, *namely in relation to the domestic reporting requirements*, and shall if deemed necessary, make an appropriate proposal for such measures.;

Or. en

Justification

Several Member States have put in place domestic reporting requirements for transactions within their territories. In most cases, such systems have been working very efficiently and have significantly contributed to the reduction of the VAT frauds. Therefore, it seems more appropriate to introduce the Union reporting requirements first and only if the expected objectives are achieved, the system should be extended to the domestic transactions as well.

Amendment 231

Lídia Pereira

Proposal for a directive

Article 4 – paragraph 1 – point 17

Directive 2006/112/EC

Article 271c – paragraph 1

Text proposed by the Commission

By 31 *March* 2033 at the latest the Commission shall, based on the information provided by Member States, present to the Council a report on the functioning of the domestic reporting requirements set out in this Section. In that report, the Commission shall assess the need for further *harmonisation* measures and shall if deemed necessary, make an appropriate proposal for such measures.;

Amendment

By 31 *December* 2033 at the latest the Commission shall, based on the information provided by Member States, present to the Council a report on the functioning of the domestic reporting requirements set out in this Section. In that report, the Commission shall assess the need for further measures and shall, if deemed necessary, make an appropriate proposal for such measures.;

Amendment 232

Martin Hlaváček, Ondřej Kovařík

Proposal for a directive

Article 4 – paragraph 1 – point 18

Directive 2006/112/EC

Article 273 – paragraph 2

Text proposed by the Commission

Amendment

The option under the first paragraph may not be relied upon in order to impose additional invoicing obligations over and above those laid down in Chapter 3, nor to implement additional reporting obligations -over and above those laid down in Title XI, Chapter 6.; **deleted**

Or. en

Justification

Member States should be able to implement additional invoicing obligations that are necessary for proper functioning of their reporting systems.

Amendment 233

Lídia Pereira

Proposal for a directive

Article 5 – paragraph 1 – subparagraph 1

Text proposed by the Commission

Amendment

Member States shall adopt and publish, by 31 December **2023**, the laws, regulations and administrative provisions necessary to comply with Article 1 of this Directive. They shall immediately inform the Commission thereof.

Member States shall adopt and publish, by 31 December **2024**, the laws, regulations and administrative provisions necessary to comply with Article 1 of this Directive. They shall immediately inform the Commission thereof.

Or. en

Amendment 234

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a directive
Article 5 – paragraph 1 – subparagraph 1

Text proposed by the Commission

Member States shall adopt and publish, by 31 December **2023**, the laws, regulations and administrative provisions necessary to comply with Article 1 of this Directive. They shall immediately inform the Commission thereof.

Amendment

Member States shall adopt and publish, by 31 December **2025**, the laws, regulations and administrative provisions necessary to comply with Article 1 of this Directive. They shall immediately inform the Commission thereof.

Or. pl

Justification

Taking into account the expected length of the legislative process, as well as the time needed for implementation by the Member States, the deadline for implementation should be delayed by 24 months.

Amendment 235
Markus Ferber

Proposal for a directive
Article 5 – paragraph 1 – subparagraph 1

Text proposed by the Commission

Member States shall adopt and publish, by 31 December **2023**, the laws, regulations and administrative provisions necessary to comply with Article 1 of this Directive. They shall immediately inform the Commission thereof.

Amendment

Member States shall adopt and publish, by 31 December **2024**, the laws, regulations and administrative provisions necessary to comply with Article 1 of this Directive. They shall immediately inform the Commission thereof.

Or. en

Amendment 236
Markus Ferber

Proposal for a directive
Article 5 – paragraph 1 – subparagraph 2

Text proposed by the Commission

Amendment

They shall apply those provisions from 1 January **2024**.

They shall apply those provisions from 1 January **2025 for companies with more than 250 employees and from 1 January 2026 for all other companies**.

Or. en

Justification

A longer transition period for smaller companies will ease the burden for SMEs.

Amendment 237

Andżelika Anna Mozdżanowska
on behalf of the ECR Group

Proposal for a directive
Article 5 – paragraph 1 – subparagraph 2

Text proposed by the Commission

Amendment

They shall apply those provisions from 1 January **2024**.

They shall apply those provisions from 1 January **2026**.

Or. pl

Justification

Taking into account the expected length of the legislative process, as well as the time needed for implementation by the Member States, the deadline for entry into force should be delayed by 24 months.

Amendment 238

Lídia Pereira

Proposal for a directive
Article 5 – paragraph 1 – subparagraph 2

Text proposed by the Commission

Amendment

They shall apply those provisions from 1 January **2024**.

They shall apply those provisions from 1 January **2025**.

Or. en

Amendment 239

Lídia Pereira

Proposal for a directive

Article 5 – paragraph 2 – subparagraph 1

Text proposed by the Commission

Member States shall adopt and publish, by 31 December **2024**, the laws, regulations and administrative provisions necessary to comply with Article 2 of this Directive.

Amendment

Member States shall adopt and publish, by 31 December **2025**, the laws, regulations and administrative provisions necessary to comply with Article 2 of this Directive.

Or. en

Amendment 240

Andżelika Anna Możdżanowska

on behalf of the ECR Group

Proposal for a directive

Article 5 – paragraph 2 – subparagraph 1

Text proposed by the Commission

Member States shall adopt and publish, by 31 December **2024**, the laws, regulations and administrative provisions necessary to comply with Article 2 of this Directive.

Amendment

Member States shall adopt and publish, by 31 December **2026**, the laws, regulations and administrative provisions necessary to comply with Article 2 of this Directive.

Or. pl

Justification

Taking into account the expected length of the legislative process, as well as the time needed for implementation by the Member States, the deadline should be delayed by 24 months.

Amendment 241

Lídia Pereira

Proposal for a directive

Article 5 – paragraph 2 – subparagraph 2

Text proposed by the Commission

They shall apply those provisions from 1 January **2025**.

Amendment

They shall apply those provisions from 1 January **2026**.

Amendment 242

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a directive

Article 5 – paragraph 2 – subparagraph 2

Text proposed by the Commission

They shall apply those provisions from 1 January **2025**.

Amendment

They shall apply those provisions from 1 January **2027**.

Or. pl

Justification

Taking into account the expected length of the legislative process, as well as the time needed for implementation of the provisions by the Member States, the deadline for their entry into force should be delayed by 24 months.

Amendment 243

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a directive

Article 5 – paragraph 3 – subparagraph 1

Text proposed by the Commission

Member States shall adopt and publish, by 31 December **2025**, the laws, regulations and administrative provisions necessary to comply with Article 3 of this Directive.

Amendment

Member States shall adopt and publish, by 31 December **2027**, the laws, regulations and administrative provisions necessary to comply with Article 3 of this Directive.

Or. pl

Justification

Taking into account the expected length of the legislative process, as well as the time needed for implementation of the provisions by the Member States, the deadline should be delayed by 24 months.

Amendment 244

Lídia Pereira

Proposal for a directive

Article 5 – paragraph 3 – subparagraph 1

Text proposed by the Commission

Member States shall adopt and publish, by 31 December **2025**, the laws, regulations and administrative provisions necessary to comply with Article 3 of this Directive.

Amendment

Member States shall adopt and publish, by 31 December **2026**, the laws, regulations and administrative provisions necessary to comply with Article 3 of this Directive.

Or. en

Amendment 245

Andżelika Anna Możdżanowska

on behalf of the ECR Group

Proposal for a directive

Article 5 – paragraph 3 – subparagraph 2

Text proposed by the Commission

They shall apply those provisions from 1 January **2026**.

Amendment

They shall apply those provisions from 1 January **2028**.

Or. pl

Justification

Taking into account the expected length of the legislative process, as well as the time needed for implementation of the provisions by the Member States, the deadline for their entry into force should be delayed by 24 months.

Amendment 246

Lídia Pereira

Proposal for a directive

Article 5 – paragraph 3 – subparagraph 2

Text proposed by the Commission

They shall apply those provisions from 1 January **2026**.

Amendment

They shall apply those provisions from 1 January **2027**.

Or. en

Amendment 247

Andżelika Anna Możdżanowska

on behalf of the ECR Group

Proposal for a directive

Article 5 – paragraph 4 – subparagraph 1

Text proposed by the Commission

Member States shall adopt and publish, by 31 December **2027**, the laws, regulations and administrative provisions necessary to comply with Article 4 of this Directive.

Amendment

Member States shall adopt and publish, by 31 December **2029**, the laws, regulations and administrative provisions necessary to comply with Article 4 of this Directive.

Or. pl

Justification

Taking into account the expected length of the legislative process, as well as the time needed for implementation of the provisions by the Member States, the deadline should be delayed by 24 months.

Amendment 248

Lídia Pereira

Proposal for a directive

Article 5 – paragraph 4 – subparagraph 1

Text proposed by the Commission

Member States shall adopt and publish, by 31 December **2027**, the laws, regulations and administrative provisions necessary to comply with Article 4 of this Directive.

Amendment

Member States shall adopt and publish, by 31 December **2028**, the laws, regulations and administrative provisions necessary to comply with Article 4 of this Directive.

Or. en

Amendment 249

Andżelika Anna Możdżanowska

on behalf of the ECR Group

Proposal for a directive

Article 5 – paragraph 4 – subparagraph 2

Text proposed by the Commission

Amendment

They shall apply these provisions from 1 January **2028**.

They shall apply these provisions from 1 January **2030**.

Or. pl

Justification

Taking into account the expected length of the legislative process, as well as the time needed for implementation of the provisions by the Member States, the deadline for their entry into force should be delayed by 24 months.

Amendment 250

Lídia Pereira

Proposal for a directive

Article 5 – paragraph 4 – subparagraph 2

Text proposed by the Commission

Amendment

They shall apply these provisions from 1 January **2028**.

They shall apply these provisions from 1 January **2029**.

Or. en

Amendment 251

Markus Ferber

Proposal for a directive

Article 5 a (new)

Text proposed by the Commission

Amendment

Article 5a

Review Clause

(1) By 31 December 2024, the European Commission shall present a report to the European Parliament and to the Council reviewing the effectiveness of the VAT one-stop shop. The report shall in particular:

(a) analyse the effectiveness of the VAT one-stop shop and identify remaining shortcomings;

(b) explore the merits of further extending the VAT one-stop shop towards the remaining areas of business-to-consumer transactions that are not yet covered;

(c) explore the merits of extending the scope of the one-stop shop to also cover business-to-business transactions;

(d) explore areas to further simplify the procedures for small and medium-sized companies and thus to encourage Single Market integration.

If appropriate, the report shall be accompanied by a legislative proposal.

Or. en