



**2022/0409(CNS)**

20.6.2023

# **AMENDMENTS**

## **45 - 108**

**Draft report**  
**Olivier Chastel**  
(PE746.901v01-00)

Amending Regulation (EU) No 904/2010 as regards the VAT administrative cooperation arrangements needed for the digital age

Proposal for a regulation  
(COM(2022)0703 – C9-0023/2023 – 2022/0409(CNS))



**Amendment 45**

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

**Proposal for a regulation**

**Recital -1 (new)**

*Text proposed by the Commission*

*Amendment*

**(-1) The current EU VAT system which was introduced in 1993 is similar to the European customs system. However, equivalent checks are lacking, which makes it a target for cross-border fraud.**

Or. en

**Amendment 46**

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

**Proposal for a regulation**

**Recital 1 a (new)**

*Text proposed by the Commission*

*Amendment*

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

Or. en

**Amendment 47**

**Lídia Pereira**

**Proposal for a regulation**  
**Recital 3**

*Text proposed by the Commission*

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

*Amendment*

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

Or. en

**Amendment 48**  
**Mikuláš Peksa**  
on behalf of the Verts/ALE Group

**Proposal for a regulation**  
**Recital 4**

*Text proposed by the Commission*

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

*Amendment*

(4) In order to enable Member States ***and the European Public Prosecutor's Office,*** to fight VAT fraud more effectively, a central electronic VAT information exchange system ('central VIES') for sharing VAT information should be established. That system should receive, from national electronic systems of Member States information about intra-Community transactions as reported by the respective suppliers and acquirers in different Member States. That system should also receive from Member States the VAT identification information of

transactions. Furthermore, whenever data are changed, the metadata for tracking the modification time should be uploaded into the central VIES as well.

taxable persons making intra-Community transactions. Furthermore, whenever data are changed, the metadata for tracking the modification time should be uploaded into the central VIES as well.

Or. en

## **Amendment 49**

**Lídia Pereira**

### **Proposal for a regulation**

#### **Recital 5**

##### *Text proposed by the Commission*

(5) The VAT identification information of taxable persons making intra-Community transactions should be automatically updated in the central VIES without delay whenever identification information changes, except where Member States agree that such update is not pertinent, essential or useful. Such updates are necessary because the validity of the VAT identification numbers of taxable persons is subject to verification as regards the condition for exempting intra-Community supplies provided for in Article 138 of Directive 2006/112/EC. To provide a reasonable level of assurance to tax administrations with regard to the quality and reliability of such information, information on intra-Community transactions should be automatically updated in the central VIES no later than **1 day** after the Member State received the information from the taxable person.

##### *Amendment*

(5) The VAT identification information of taxable persons making intra-Community transactions should be automatically updated in the central VIES without **undue** delay whenever identification information changes, except where Member States agree that such update is not pertinent, essential or useful. Such updates are necessary because the validity of the VAT identification numbers of taxable persons is subject to verification as regards the condition for exempting intra-Community supplies provided for in Article 138 of Directive 2006/112/EC. To provide a reasonable level of assurance to tax administrations with regard to the quality and reliability of such information, information on intra-Community transactions should be automatically updated in the central VIES no later than **3 days** after the Member State received the information from the taxable person.

Or. en

## **Amendment 50**

**Mikuláš Peksa**

on behalf of the Verts/ALE Group

### **Proposal for a regulation**

## Recital 8

### *Text proposed by the Commission*

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

### *Amendment*

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

Or. en

## Amendment 51

**Mikuláš Peksa**

on behalf of the Verts/ALE Group

### **Proposal for a regulation**

#### **Recital 8 a (new)**

### *Text proposed by the Commission*

### *Amendment*

***(8a) All data collected should, for security reasons and economic sovereignty, be stored physically within the Union.***

Or. en

## Amendment 52

**Lídia Pereira**

### **Proposal for a regulation**

#### **Recital 12**

### *Text proposed by the Commission*

### *Amendment*

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

(12) Access to the information in the central VIES should be provided ***to national tax authorities*** on a need-to-know basis. That information should not be used for other purposes than to monitor the correct application of VAT and combat VAT fraud. All users should be bound by the confidentiality rules laid down in this Regulation. ***The exchange of information procedures and the access to data must be pursued in full compliance with the EU legal framework on data protection.***

Or. en

### **Amendment 53**

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

#### **Proposal for a regulation**

##### **Recital 13**

###### *Text proposed by the Commission*

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

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system.

*Prosecutor's Office (EPPO) resulted from VAT fraud.<sup>1</sup> For this reason, it is essential to grant direct access to the central VIES system to authorized officials of the EPPO. Following the same logic a similar authorisation is granted to OLAF authorized officials.*

*<sup>1</sup> EPPO Annual report 2022,  
[https://www.eppo.europa.eu/sites/default/files/2023-02/EPPO\\_2022\\_Annual\\_Report\\_EN\\_WE\\_B.pdf](https://www.eppo.europa.eu/sites/default/files/2023-02/EPPO_2022_Annual_Report_EN_WE_B.pdf)*

Or. en

#### **Amendment 54 Martin Hlaváček**

#### **Proposal for a regulation Recital 13**

##### *Text proposed by the Commission*

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

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system.

system. *Under any circumstances, the taxpayers' rights to confidentiality should not be violated by the accredited persons of the Commission.*

Or. en

## **Amendment 55**

**Mikuláš Peksa**

on behalf of the Verts/ALE Group

### **Proposal for a regulation**

#### **Recital 13**

##### *Text proposed by the Commission*

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

##### *Amendment*

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

Or. en

## **Amendment 56**

**Mikuláš Peksa**

on behalf of the Verts/ALE Group

### **Proposal for a regulation**

#### **Recital 14**

*Text proposed by the Commission*

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

*Amendment*

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

Or. en

### **Amendment 57**

**Mikuláš Peksa**

on behalf of the Verts/ALE Group

### **Proposal for a regulation**

#### **Recital 14 a (new)**

*Text proposed by the Commission*

*Amendment*

***(14a) The EPPO should also have direct access to the central VIES in so far as necessary for the performance of its tasks, as laid down in Article 4 of Council Regulation 2017/1939, and in accordance with Article 43 of that Regulation.***

Or. en

### **Amendment 58**

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

### **Proposal for a regulation**

#### **Recital 17 a (new)**

*Text proposed by the Commission*

*Amendment*

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

Or. en

#### **Amendment 59**

**Mikuláš Peksa**

on behalf of the Verts/ALE Group

#### **Proposal for a regulation**

##### **Recital 24**

*Text proposed by the Commission*

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

*Amendment*

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

Or. en

#### **Amendment 60**

**Chris MacManus**

on behalf of The Left Group

**Proposal for a regulation**  
**Recital 24**

*Text proposed by the Commission*

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

*Amendment*

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

Or. en

**Amendment 61**

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

**Proposal for a regulation**  
**Recital 25 a (new)**

*Text proposed by the Commission*

*Amendment*

***(25a) In keeping with the public interest and the financial interests of the Union, whistle blowers should enjoy effective legal protection, in order to facilitate the detection and prevention of all forms of fraud.***

Or. en

**Amendment 62**

**Mikuláš Peksa**

on behalf of the Verts/ALE Group

**Proposal for a regulation**  
**Recital 27 a (new)**

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

Or. en

#### **Amendment 63**

**Lídia Pereira**

#### **Proposal for a regulation**

##### **Article 1 – title**

*Text proposed by the Commission*

*Amendment*

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

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

Or. en

#### **Amendment 64**

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

**Proposal for a regulation**

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

Regulation (EU) No 904/2010

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

*Text proposed by the Commission*

*Amendment*

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

**‘(va) “European Delegated Prosecutors” means officials employed by the EPPO referred to in Article 13 of Council Regulation 2017/1939;**

**(vb) “officials of the EPPO” means officials employed by the EPPO as defined in Article 2 point 4 of Regulation 2017/1939;**

**(vc) “officials of the OLAF” means officials employed by the European Anti-Fraud Office (OLAF) as set up by Regulation 883/2013 and to whom the Director General granted investigations powers.’**

Or. en

**Amendment 65**

**Mikuláš Peksa**

on behalf of the Verts/ALE Group

**Proposal for a regulation**

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

Regulation (EU) No 904/2010

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

*Text proposed by the Commission*

*Amendment*

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

**‘(va) European Delegated Prosecutors” means the staff of the EPPO referred to in Article 13 of Council Regulation 2017/1939;**

**(vb) staff of the EPPO” means staff of the EPPO as defined in Article 2 point 4 of Regulation 2017/1939.’**

**Amendment 66**

**Mikuláš Peksa**

on behalf of the Verts/ALE Group

**Proposal for a regulation**

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

Regulation (EU) No 904/2010

Article 17 – paragraph 1 a (new)

*Text proposed by the Commission*

*Amendment*

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

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

Or. en

**Amendment 67**

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

**Proposal for a regulation**

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

Regulation (EU) No 904/2010

Article 17 – paragraph 1 a (new)

*Text proposed by the Commission*

*Amendment*

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

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

Or. en

**Amendment 68**

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

Silva Pereira

**Proposal for a regulation**

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

Directive 2006/112/EC

Article 33 – paragraph 1

*Present text*

*Amendment*

***"in Article 33, paragraph 1 is replaced by the following:***

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

Or. en

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

**Amendment 69**

**Mikuláš Peksa**

on behalf of the Verts/ALE Group

**Proposal for a regulation**

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

Directive 2006/112/EC

Article 33 – paragraph 1

*Present text*

*Amendment*

***"in Article 33, paragraph 1 is replaced by the following:***

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



*between Member States and EPPO  
(Eurofisc).”*

Or. en

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

**Amendment 70**

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

**Proposal for a regulation**

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

Regulation (EU) No 904/2010

Article 33 – paragraph 2 – point d a (new)

*Text proposed by the Commission*

*Amendment*

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

*‘(da) cooperate with the EPPO and  
OLAF, within their respective mandate  
and competences according to Regulation  
(EU, Euratom) 2020/2223 of the  
European Parliament and of the Council  
of 23 December 2020 amending  
Regulation (EU, Euratom) No 883/2013,  
as regards cooperation with the European  
Public Prosecutor’s Office and the  
effectiveness of the European Anti-Fraud  
Office investigations’*

Or. en

**Amendment 71**

**Mikuláš Peksa**

on behalf of the Verts/ALE Group

**Proposal for a regulation**

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

Regulation (EU) No 904/2010

Article 33 – paragraph 2 – point d a (new)

*Text proposed by the Commission*

*Amendment*

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

*‘(da) cooperate with the EPPO within its respective mandate and competences.’*

Or. en

## **Amendment 72**

**Mikuláš Peksa**

on behalf of the Verts/ALE Group

### **Proposal for a regulation**

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

Regulation (EU) No 904/2010

Article 36 – paragraph 5 a (new)

*Text proposed by the Commission*

*Amendment*

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

*‘(5a) In so far as necessary for the performance of their tasks, European Delegated Prosecutors may request relevant information from any Eurofisc working field coordinator located in the same Member State as the European Delegated Prosecutor. In so far as necessary for the performance of their tasks, staff of the EPPO which has been designated by the EPPO for that purpose may request information from any Eurofisc working field coordinator located in one of the Member States that participate in enhanced cooperation on the establishment of the EPPO. To that end, Eurofisc may conclude a working arrangement with EPPO setting out the details of the cooperation between Eurofisc and the EPPO.’*

Or. en

## **Amendment 73**

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

**Proposal for a regulation**

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

Regulation (EU) No 904/2010

Article 36 – paragraph 5 a (new)

*Text proposed by the Commission*

*Amendment*

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

**‘(5a) In so far as necessary for the performance of their tasks, European Delegated Prosecutors may request relevant information from any Eurofisc working field coordinator located in the same Member State as the European Delegated Prosecutor. In so far as necessary for the performance of their tasks, staff of the EPPO which has been designated by the EPPO for that purpose may request information from any Eurofisc working field coordinator located in one of the Member States that participate in enhanced cooperation on the establishment of the EPPO. To that end, Eurofisc may conclude a working arrangement with EPPO setting out the details of the cooperation between Eurofisc and the EPPO.’**

Or. en

**Amendment 74**

**Lídia Pereira**

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 4**

Regulation (EU) No 904/2010

Article 47b – paragraph 3

*Text proposed by the Commission*

*Amendment*

3. Where a taxable person making use of one of the special schemes laid down in Title XII, Chapter 6, Sections 2, 3 and 5, of Directive 2006/112/EC is excluded from that special scheme, the Member State of identification shall inform the competent authorities of the other Member States

3. Where a taxable person making use of one of the special schemes laid down in Title XII, Chapter 6, Sections 2, 3 and 5, of Directive 2006/112/EC is excluded from that special scheme, the Member State of identification shall inform the competent authorities of the other Member States

thereof by electronic means *and without delay*.;

thereof by electronic means *at the earliest and, in any case, before the 10th day of the following month*;

Or. en

## **Amendment 75**

**Lídia Pereira**

### **Proposal for a regulation**

#### **Article 1 – paragraph 1 – point 5**

Regulation (EU) No 904/2010

Article 47d – paragraph 2

#### *Text proposed by the Commission*

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

#### *Amendment*

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

Or. en

## **Amendment 76**

**Lídia Pereira**

### **Proposal for a regulation**

#### **Article 1 – paragraph 1 – point 7 – point b**

Regulation (EU) No 904/2010

Article 47i – paragraph 5

#### *Text proposed by the Commission*

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

#### *Amendment*

5. Where the requesting Member State of consumption or Member State from or to which the goods have been dispatched or transported does not receive the records within 30 days of the date of the making of the request, that Member State may take **the necessary and reasonable**

legislation to obtain such records.;

**administrative actions** in accordance with its national legislation to obtain such records;

Or. en

## **Amendment 77**

**Lídia Pereira**

### **Proposal for a regulation**

#### **Article 1 – paragraph 1 – point 8**

Regulation (EU) No 904/2010

Article 47j – paragraph 2

#### *Text proposed by the Commission*

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

#### *Amendment*

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

Or. en

## **Amendment 78**

**Andželika Anna Możdżanowska**

### **Proposal for a regulation**

#### **Article 1 – paragraph 1 – point 10**

Regulation (EU) No 904/2010

Article 47la – paragraph 3

#### *Text proposed by the Commission*

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

#### *Amendment*

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

form.

**mandatory** form.

Or. pl

*Justification*

*In order to standardise the format of records exchanged and to ensure that they are smoothly transmitted between Member States, the taxable person should provide them using a prescribed, mandatory model.*

**Amendment 79**

**Lídia Pereira**

**Proposal for a regulation**

**Article 1 – paragraph 1 – point 10**

Regulation (EU) No 904/2010

Article 47la – paragraph 5

*Text proposed by the Commission*

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

*Amendment*

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

Or. en

**Amendment 80**

**Lídia Pereira**

**Proposal for a regulation**

**Article 2 – title**

*Text proposed by the Commission*

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

*Amendment*

Amendments to Regulation (EU) No 904/2010 applicable from 1 January **2027**

Or. en

**Amendment 81**  
**Lídia Pereira**

**Proposal for a regulation**  
**Article 3 – title**

*Text proposed by the Commission*

Amendments to Regulation (EU) No  
904/2010 applicable from 1 January **2028**

*Amendment*

Amendments to Regulation (EU) No  
904/2010 applicable from 1 January **2029**

Or. en

**Amendment 82**

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

**Proposal for a regulation**  
**Article 3 – paragraph 1 – point 3**  
Regulation (EU) No 904/2010  
Article 24g – paragraph 1

*Text proposed by the Commission*

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

*Amendment*

1. The Commission shall develop, maintain, host and technically manage an electronic, central VAT information exchange system (“central VIES”) for the purposes referred to in Article 1. ***The Commission should provide for a secured connexion to the central VIES by the officials authorized in Article 24k (1).***

Or. en

**Amendment 83**  
**Martin Hlaváček**

**Proposal for a regulation**  
**Article 3 – paragraph 1 – point 3**  
Regulation 904/2010/EU  
Article 24g – paragraph 1

*Text proposed by the Commission*

1. The Commission shall develop,

*Amendment*

1. The Commission shall develop,

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

maintain, host and technically manage an electronic, central VAT information exchange system (“central VIES”) for the purposes referred to in Article 1. ***Under any circumstances, the Commisison shall have no access to the data of individual tax payers.***

Or. en

**Amendment 84**  
**Lídia Pereira**

**Proposal for a regulation**  
**Article 3 – paragraph 1 – point 3**  
Regulation (EU) No 904/2010  
Article 24g – paragraph 1 a (new)

*Text proposed by the Commission*

*Amendment*

***1a. The central VIES must be installed recurring to the most suitable technology available to guarantee citizens rights, as taxpayers, namely the right to privacy, data protection and professional, industrial or commercial secrecy; the Commission must regularly assess the effectiveness of the central VIES and evaluate the added value of the use of new technologies, in full cooperation with national tax authorities.***

Or. en

**Amendment 85**  
**Lídia Pereira**

**Proposal for a regulation**  
**Article 3 – paragraph 1 – point 3**  
Regulation (EU) No 904/2010  
Article 24g – paragraph 2 – introductory part

*Text proposed by the Commission*

*Amendment*

Each Member State shall develop, maintain, host and technically manage a

Each Member State shall develop, maintain, host and technically manage,



national electronic system to automatically transmit the following information to the central VIES:

*with technical support from the Commission*, a national electronic system to automatically transmit the following information to the central VIES:

Or. en

**Amendment 86**  
**Lídia Pereira**

**Proposal for a regulation**  
**Article 3 – paragraph 1 – point 3**  
Regulation (EU) No 904/2010  
Article 24g – paragraph 3 a (new)

*Text proposed by the Commission*

*Amendment*

**3a. The central VIES must be fully operational by 1 January 2029; the Commission must support national tax authorities with financial and human resources and technical advise in order to guarantee that national electronic systems are fully operational by 1 January 2030; a transitional period must be defined until 1 January 2030 to assess the effectiveness of the system and the exchange of information procedures.**

Or. en

**Amendment 87**  
**Lídia Pereira**

**Proposal for a regulation**  
**Article 3 – paragraph 1 – point 3**  
Regulation (EU) No 904/2010  
Article 24h – paragraph 1 – subparagraph 2

*Text proposed by the Commission*

*Amendment*

**The Commission shall by means of an implementing act establish the criteria determining which changes are not pertinent, essential or useful enough to be transmitted in the central VIES. That**

**deleted**

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

Or. en

## **Amendment 88**

**Lídia Pereira**

### **Proposal for a regulation**

#### **Article 3 – paragraph 1 – point 3**

Regulation (EU) No 904/2010

Article 24h – paragraph 4 – subparagraph 1

#### *Text proposed by the Commission*

Member States shall enter the information referred to in Article 24g(2) into the central VIES without delay.

#### *Amendment*

Member States shall enter the information referred to in Article 24g(2) into the central VIES without **undue** delay.

Or. en

## **Amendment 89**

**Lídia Pereira**

### **Proposal for a regulation**

#### **Article 3 – paragraph 1 – point 3**

Regulation (EU) No 904/2010

Article 24h – paragraph 4 – subparagraph 2

#### *Text proposed by the Commission*

*The details on the acceptable technical delays shall be defined in an implementing act. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 58(2).*

#### *Amendment*

**deleted**

Or. en

## **Amendment 90**

**Lídia Pereira**

## Proposal for a regulation

### Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24h – paragraph 5

*Text proposed by the Commission*

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

*Amendment*

5. The information referred to in Article 24g(2), point (a), shall be entered into the central VIES no later than ***three days*** after the collection of the information submitted by the taxable person to the competent authorities; ***any delay on the insertion of such data must be justified by the Member State.***

Or. en

## Amendment 91

Andželika Anna Możdżanowska

## Proposal for a regulation

### Article 3 – paragraph 1 – point 3

Regulation (EU) No 904/2010

Article 24 – paragraph 5

*Text proposed by the Commission*

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

*Amendment*

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

Or. pl

## *Justification*

*The one-day deadline may be too short for the Member States' administrations. It also does not take into account the fact that the day in question may be a public holiday.*

## Amendment 92

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

**Proposal for a regulation**

**Article 3 – paragraph 1 – point 3**

Regulation (EU) No 904/2010

Article 24h – paragraph 6

*Text proposed by the Commission*

6. The information referred to in Article 24g(2) shall be available in central VIES for 5 years from the end of the year in which the information was transmitted to it.

*Amendment*

6. The information referred to in Article 24g(2) shall be available in central VIES for 5 years from the end of the year in which the information was transmitted to it **and by the taxpayer for 10 years.**

Or. en

**Amendment 93**

**Andżelika Anna Mozdżanowska**

**Proposal for a regulation**

**Article 3 – paragraph 1 – point 3**

Regulation (EU) No 904/2010

Article 24h – paragraph 6

*Text proposed by the Commission*

6. The information referred to in Article 24g(2) shall be available in central VIES for 5 years from the end of the year in which the information was transmitted to it.

*Amendment*

6. The information referred to in Article 24g(2) shall be available in central VIES for **at least 10** years from the end of the year in which the information was transmitted to it.

Or. pl

*Justification*

*This information may be useful well beyond the proposed 5 years.*

**Amendment 94**

**Lídia Pereira**

**Proposal for a regulation**

**Article 3 – paragraph 1 – point 3**

Regulation (EU) No 904/2010

Article 24i – paragraph 2

*Text proposed by the Commission*

*Amendment*

2. *For the purposes of paragraph 1, point (a), an economic activity shall be considered by the competent authority to be ceased in at least the following situations:*

*(a) despite being required to do so, the person identified for VAT purposes has failed to submit VAT returns for 1 year after the expiry of the time limit for submitting the first return that was missed;*

*(b) despite being required to do so, the person identified for VAT purposes has failed to submit the data on the intra-Community supply of goods or services for 6 months after expiry of the time limit for submitting those data.*

*The situations listed in this paragraph are provided without prejudice to any national rules providing for additional situations.*

Or. en

## **Amendment 95**

**Lídia Pereira**

### **Proposal for a regulation**

#### **Article 3 – paragraph 1 – point 3**

Regulation (EU) No 904/2010

Article 24j – paragraph 1 – point a

*Text proposed by the Commission*

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

*Amendment*

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

Or. en

## **Amendment 96**

**Lídia Pereira**

### **Proposal for a regulation**

**Article 3 – paragraph 1 – point 3**

Regulation (EU) No 904/2010

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

*Text proposed by the Commission*

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

*Amendment*

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

Or. en

**Amendment 97**

**Lídia Pereira**

**Proposal for a regulation**

**Article 3 – paragraph 1 – point 3**

Regulation (EU) No 904/2010

Article 24j – paragraph 1 – point e

*Text proposed by the Commission*

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

*Amendment*

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

Or. en

**Amendment 98**

**Lídia Pereira**

**Proposal for a regulation**

**Article 3 – paragraph 1 – point 3**

Regulation (EU) No 904/2010

Article 24k – paragraph 1 – introductory part

*Text proposed by the Commission*

1. Each Member State shall grant

*Amendment*

1. Each Member State shall grant

automated access to the central VIES to:

automated access, ***in a secure and confidential system***, to the central VIES to:

Or. en

#### **Amendment 99**

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

#### **Proposal for a regulation**

#### **Article 3 – paragraph 1 – point 3**

Regulation (EU) No 904/2010

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

*Text proposed by the Commission*

*Amendment*

***(ba) European Delegated Prosecutors and officials of the EPPO which have been designated by the EPPO for that purpose and whom shall be granted a personal user identification for the central VIES and and where that access is in connection with an investigation into suspected VAT fraud or is to detect VAT fraud;***

Or. en

#### **Amendment 100**

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

#### **Proposal for a regulation**

#### **Article 3 – paragraph 1 – point 3**

Regulation (EU) No 904/2010

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

*Text proposed by the Commission*

*Amendment*

***(bb) officials of the OLAF as authorized by the Director General of the Office and and where that access is in connection with an investigation into suspected VAT fraud or is to detect VAT fraud;***

Or. en

## **Amendment 101**

**Lídia Pereira**

### **Proposal for a regulation**

#### **Article 3 – paragraph 1 – point 3**

Regulation (EU) No 904/2010

Article 24k – paragraph 2 – introductory part

#### *Text proposed by the Commission*

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

#### *Amendment*

2. Each Member State shall grant automated access to the central VIES, ***in a secure and confidential system*** to:

Or. en

## **Amendment 102**

**Mikuláš Peksa**

on behalf of the Verts/ALE Group

### **Proposal for a regulation**

#### **Article 3 – paragraph 1 – point 3**

Regulation (EU) No 904/2010

Article 24k – paragraph 2 – point b a (new)

#### *Text proposed by the Commission*

#### *Amendment*

***(ba) European Delegated Prosecutors and staff of the EPPO which has been designated by the EPPO for that purpose;***

Or. en

## **Amendment 103**

**Mikuláš Peksa**

on behalf of the Verts/ALE Group

### **Proposal for a regulation**

#### **Article 3 – paragraph 1 – point 3**

Regulation (EU) No 904/2010

Article 24k – paragraph 2 – point d

#### *Text proposed by the Commission*

#### *Amendment*

(d) the electronic systems carrying out

(d) the electronic systems carrying out



swift exchange, processing and analysis of targeted information on cross-border fraud by Eurofisc.

swift exchange, processing and analysis of targeted information on cross-border fraud by Eurofisc **and EPPO**.

Or. en

#### **Amendment 104**

**Lídia Pereira**

#### **Proposal for a regulation**

##### **Article 4 – title**

*Text proposed by the Commission*

Amendments to Regulation (EU) 904/2010 applicable from 1 January **2030**

*Amendment*

Amendments to Regulation (EU) 904/2010 applicable from 1 January **2031**

Or. en

#### **Amendment 105**

**Lídia Pereira**

#### **Proposal for a regulation**

##### **Article 5 – paragraph 2**

*Text proposed by the Commission*

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

*Amendment*

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

Or. en

#### **Amendment 106**

**Lídia Pereira**

#### **Proposal for a regulation**

##### **Article 5 – paragraph 3**

*Text proposed by the Commission*

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

*Amendment*

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

Or. en

**Amendment 107**

**Lídia Pereira**

**Proposal for a regulation**

**Article 5 – paragraph 4**

*Text proposed by the Commission*

Article 3 shall apply from 1 January **2028**.

*Amendment*

Article 3 shall apply from 1 January **2029**.

Or. en

**Amendment 108**

**Lídia Pereira**

**Proposal for a regulation**

**Article 5 – paragraph 5**

*Text proposed by the Commission*

Article 4 shall apply from 1 January **2030**.

*Amendment*

Article 4 shall apply from 1 January **2031**.

Or. en